

**Hearing Date And Time: January 21, 2010 at 10:00 a.m. (prevailing Eastern time)**  
**Response Date And Time: January 14, 2010 at 4:00 p.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
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DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)  
:  
: (Jointly Administered)  
Reorganized Debtors. :  
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REORGANIZED DEBTORS' FORTIETH OMNIBUS OBJECTION PURSUANT TO  
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN  
(A) BOOKS AND RECORDS CLAIMS, (B) FULLY SATISFIED CLAIMS, AND  
(C) OBJECTED-TO CLAIMS TO BE DISALLOWED, (II) MODIFY AND ALLOW  
CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B) CLAIMS TO BE FURTHER  
MODIFIED, (C) OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED,  
AND (III) ALLOW CERTAIN CLAIMS

("FORTIETH OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On December 10, 2007, the Debtors filed their first amended joint plan of reorganization (Docket No. 11386) (the "Plan") and related disclosure statement (Docket No. 11388). This Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order") on January 25, 2008, and the order became final on February 4, 2008.

3. On October 3, 2008, the Debtors filed a motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related disclosure statement and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified (Docket No. 14310) (the "Plan Modification Motion"). On June 1, 2009, the Debtors filed a supplement to the Plan Modification Motion (the "Motion Supplement"), which sought approval of (i) certain modifications to the Confirmed Plan (the "Modified Plan"), (ii) supplemental disclosure, and (iii)

procedures for re-soliciting votes on the Modified Plan. This Court entered an order approving the Modified Plan (Docket No. 18707) on July 30, 2009.

4. On October 6, 2009, the Debtors substantially consummated the Modified Plan, the Effective Date<sup>1</sup> occurred, and the transactions under the Master Disposition Agreement and related agreements closed. In connection therewith, DIP Holdco LLP (subsequently renamed Delphi Automotive LLP, a United Kingdom limited liability partnership), as assignee of DIP Holdco 3 LLC, through various subsidiaries and affiliates, acquired substantially all of the Debtors' global core businesses, and GM Components Holdings, LLC, a Delaware limited liability company, and Steering Solutions Services Corporation, a Delaware corporation, acquired certain U.S. manufacturing plants and the Debtors' non-core steering business, respectively. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration, including, without limitation, the disposition of certain retained assets and payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of these chapter 11 cases.

5. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

6. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

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<sup>1</sup> Capitalized terms used but not defined in this Objection have the meanings ascribed to them in the Modified Plan.

B. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

7. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

8. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC ("KCC"), the claims and noticing agent in these cases, provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 and subsequently amended (collectively, the "Schedules and Statements")<sup>2</sup> and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

9. In addition, the Debtors published the Bar Date Notice in more than two dozen newspapers throughout the country and abroad<sup>3</sup> and also published it electronically by

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<sup>2</sup> The Schedules and Statement were amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008.

<sup>3</sup> Specifically, notice was published in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), the *(cont'd)*

posting on the then-current Delphi Legal Information Website, [www.delphidocket.com](http://www.delphidocket.com), on or before April 24, 2006.

10. Approximately 16,867 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. Since September 2006 the Debtors filed 39 omnibus Claims objections to Claims asserting prepetition liabilities. Since the Effective Date, the Reorganized Debtors have filed one omnibus Claims objection to Claims asserting prepetition liabilities against the Debtors and one omnibus Claims objection to Claims asserting administrative expense liabilities against the Debtors.<sup>4</sup> After hearing these omnibus Claims objections, this Court disallowed and expunged approximately 11,867 Claims and modified approximately 4,077 Claims. In addition, the hearings with respect to 247 Claims were adjourned pursuant to the Claims Objection Procedures Order (as defined below).

11. On October 31, 2006, the Debtors filed a Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections (the "Claims Objection

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Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator.

<sup>4</sup> Contemporaneously with the filing of this Fortieth Omnibus Claims Objection, the Reorganized Debtors are filing a third omnibus objection to administrative expense claims against the Debtors.

Procedures Motion"). On December 7, 2006, this Court entered an order granting the Claims Objection Procedures Motion (Docket No. 6089) (the "Claims Objection Procedures Order").

12. On November 30, 2007, the Debtors filed a Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187) (the "Supplemental Claims Objection Procedures Motion"). In that motion, the Debtors requested this Court, among other things, to authorize the Debtors to continue certain of their current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order, including omnibus Claims objections to more than 100 Claims. By order entered December 20, 2007, this Court granted the Supplemental Claims Objection Procedures Motion (Docket No. 11561).

13. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . ." Modified Plan, art. 9.6.

14. By this Objection, the Reorganized Debtors are objecting to 358 Proofs of Claim, all of which are set forth by Claimant in alphabetical order on Exhibit I hereto and cross-referenced by proof of claim number and basis of objection. Exhibit H hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibit I hereto.

Relief Requested

15. By this Objection, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) the Claims set forth on Exhibit A hereto because they assert liabilities and dollar amounts that are not reflected on the Reorganized Debtors' books and records,<sup>5</sup> (b) the Claims set forth on Exhibit B, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, because such Claims assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors as the result of cure payments that the Reorganized Debtors have made in connection with the assumption, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases (each, a "Contract Assumption"), and (c) the Claims set forth on Exhibit C hereto, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, because such Claims assert liabilities or dollar amounts that are not owed by the Reorganized Debtors because of cure payments that the Reorganized Debtors have made on account of a Contract Assumption.

16. In addition, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing (a) the Claims set forth on Exhibit D hereto, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, because such Claims assert liabilities that have been partially satisfied due to cure payments the

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<sup>5</sup> Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

Reorganized Debtors made in connection with Contract Assumptions and either the proposed allowed amount, class, and Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise, (b) the Claims set forth on Exhibit E hereto, which have been modified pursuant to a prior order of this Court, because such Claims assert dollar amounts or liabilities that have been partially satisfied due to cure payments that the Reorganized Debtors have on account of Contract Assumptions and either the proposed allowed amount, class, and the Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise, and (c) the Claims set forth on Exhibit F hereto, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, because such Claims assert liabilities or dollar amounts that have been partially satisfied due to cure payments that Reorganized Debtors made in connection with a Contract Assumption and either the proposed allowed amount, class, and Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

17. Finally, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 allowing the Claims set forth on Exhibit G hereto because either the proposed allowed amount, class, and Debtor against which the Claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Objections To Claims

C. Assumption Of Contracts And Related Cure Payments

18. The Debtors were party to thousands of contracts for the supply of goods to the Debtors' manufacturing operations. Pursuant to article 8.1(a) of the Modified Plan, all executory contracts and unexpired leases to which any of the Debtors was a party were deemed automatically assumed in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code as of the effective date of the Modified Plan, unless such executory contracts or unexpired leases (a) had been previously rejected by the Debtors pursuant to a final order of this Court, (b) were the subject of a motion to reject pending on or before such effective date, (c) were rejected or assumed pursuant to a motion to sell or transfer property or assets filed by the Debtors prior to such effective date, (d) had expired or been terminated on or prior to such effective date (and not otherwise extended) pursuant to their own terms, (e) were listed on Exhibit 8.1(a) (Rejected Contracts) to the Modified Plan as executory contracts or unexpired leases to be rejected pursuant to section 365 of the Bankruptcy Code, or (f) were otherwise rejected pursuant to the terms of the Modified Plan and/or upon the direction of either buyer pursuant to the Master Disposition Agreement. In early November 2009, as required under section 365 of the Bankruptcy Code and article 8.2 of the Modified Plan, the non-Debtor contract counterparties received payments to cure the undisputed defaults on the contracts (the "Cure Payments").

19. In some instances, certain Claims have been satisfied in whole or in part by a cure payment that the Reorganized Debtors made to executory contract counterparties or lessors as to unexpired leases under which such Claim arose. As a result, the Reorganized Debtors are seeking to reclassify all or a portion, as the case may be, of each such Claim that pertains to certain executory contracts or unexpired leases assumed pursuant to section 365 of the

Bankruptcy Code and therefore will be satisfied by payment of cure. In determining the amount by which each such Claim would be satisfied and the amount by which the classification of such Claim would be modified accordingly, the Reorganized Debtors reviewed the executory contracts and unexpired leases being assumed and also reviewed related documents to determine the amount of the relevant Claim that should remain unsecured, or should be classified as priority for reasons other than being subject to cure, as a result of the Cure Payments made by the Reorganized Debtors in early November 2009. To eliminate multiple recoveries for a single liability, by this Objection, the Reorganized Debtors seek entry of an order disallowing or modifying and allowing, as the case may be, certain Claims to accurately reflect the classification of such Claims against a Debtor as a result of the Cure Payments made by the Reorganized Debtors.

D. Books And Records Claims (Exhibit A Claims)

20. During the Reorganized Debtors' review of the Proofs of Claims filed in these cases, the Reorganized Debtors determined that certain Proofs of Claim assert dollar amounts or liabilities that are not owing pursuant to the Reorganized Debtors' books and records (the "Exhibit A Claims"). Accordingly, the Reorganized Debtors believe that the parties asserting Exhibit A Claims are not creditors of the Debtors.

21. A Claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (quoting In re Allegheny Int'l, Inc., 954 F.2d 167, 173-74). Once such an allegation is refuted, "'the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.'" Id.

22. Set forth on Exhibit A hereto are the Exhibit A Claims that the Reorganized Debtors have identified as Claims for which the Debtors are not liable. Accordingly, the Reorganized Debtors (a) object to the Exhibit A Claims and (b) seek entry of an order disallowing and expunging the Exhibit A Claims in their entirety. If this Court does not disallow and expunge any of the Exhibit A Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Exhibit A Claims at a later date on any basis whatsoever.

E. Fully Satisfied Claims (Exhibit B Claims)

23. During the Reorganized Debtors' review of the Proofs of Claim, the Reorganized Debtors determined that certain Proofs of Claim, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, assert a liability or dollar amount that is not owing pursuant to the Reorganized Debtors' books and records because each such Claim was fully satisfied by a Cure Payment (the "Exhibit B Claims"). Set forth on Exhibit B hereto are the Exhibit B Claims that the Reorganized Debtors have identified as Claims for which the Reorganized Debtors are no longer liable.

24. Accordingly, the Reorganized Debtors (a) object to the Exhibit B Claims and (b) seek entry of an order disallowing and expunging the Exhibit B Claims in their entirety. If this Court does not disallow and expunge the Exhibit B Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to the Exhibit B Claims at a later date on any basis whatsoever.

F. Objected-To Claims To Be Disallowed (Exhibit C Claims)

25. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim to which the Debtors or the Reorganized Debtors have previously

objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such Claims were fully satisfied by a Cure Payment (the "Exhibit C Claims"). Set forth on Exhibit C hereto are the Exhibit C Claims that the Reorganized Debtors have identified as Claims for which the Debtors are no longer liable.

26. Accordingly, the Reorganized Debtors (a) object to the Exhibit C Claims and (b) seek entry of an order disallowing and expunging the Exhibit C Claims in their entirety. If this Court does not disallow and expunge these Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to the Exhibit C Claims at a later date on any basis whatsoever.

G. Partially Satisfied Claims (Exhibit D Claims)

27. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute , have been satisfied in part by Cure Payments and thus should be modified and allowed to reflect such Cure Payments (the "Exhibit D Claims"). Set forth on Exhibit D hereto is a list of such Claims that the Reorganized Debtors believe should be modified and allowed solely to assert a properly fully liquidated claim amount different from that asserted by the Claimant. The Reorganized Debtors propose to allow the Partially Satisfied Claims in amounts and class and against the Debtor that either are reflected in the Reorganized Debtors' books and records or constitute, in the Reorganized Debtors' business judgment, a reasonable compromise. For each Exhibit D Claim, Exhibit D reflects the amount, classification, and Debtor asserted in the Claimant's Proof of

Claim in a column titled "Claim As Docketed"<sup>6</sup> and the proposed modified and allowed amount for the Claim in a column titled "Claim As Allowed."

28. The Reorganized Debtors object to the amount for each Exhibit D Claim listed on Exhibit D and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit D and be allowed in such amount. Thus, no Claimant listed on Exhibit D would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" for such Claim on Exhibit D. For clarity, Exhibit D refers to the Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D. With respect to each of the Exhibit D Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims be deemed withdrawn.

29. Accordingly, the Reorganized Debtors (a) object to the amount for each Exhibit D Claim and (b) seek an order modifying and allowing the Partially Satisfied Claims to reflect the Allowed Total as set forth on Exhibit D.

H. Claims To Be Further Modified (Exhibit E Claims)

30. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim which have been modified pursuant to a prior order of this Court have been satisfied in part by Cure Payments and that the amounts of such Claims should be modified and allowed (the "Exhibit E Claims"). Set forth on Exhibit E hereto is a list of the Exhibit E Claims that the Reorganized Debtors believe should be modified solely to assert a fully liquidated claim in an amount different from that asserted by the Claimant. For each Claim,

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<sup>6</sup> The Asserted Claim Amount on Exhibit D reflects only asserted liquidated claims.

Exhibit E reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed."<sup>7</sup> The proposed modified and allowed amount of such Exhibit E Claims is reflected in a column titled "Claim As Allowed."

31. The Reorganized Debtors object to the amount of each Claim listed on Exhibit E and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit E. Thus, no Claimant listed on Exhibit E would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" of such Claim on Exhibit E. For clarity, Exhibit E refers to the former Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibit E. With respect to each of the Exhibit E Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims be deemed withdrawn.

32. Accordingly, the Reorganized Debtors (a) object to the asserted amount of each Exhibit E Claim and (b) seek an order modifying and allowing the Exhibit E Claims to reflect the Allowed Total as set forth on Exhibit E.

I. Objected-To Claims To Be Modified And Allowed (Exhibit F Claims)

33. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, have been satisfied in part by Cure Payments (the "Exhibit F Claims"). Set forth on Exhibit F are the Exhibit F Claims that the Reorganized Debtors believe

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<sup>7</sup> The Asserted Claim Amounts on Exhibit E reflect only asserted liquidated claims.

should be modified and allowed solely to assert a fully liquidated claim in an amount different from that asserted by the Claimant. For each such Exhibit F Claim, Exhibit F reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed."<sup>8</sup> The proposed modified and allowed amount for such Exhibit F Claim is reflected in a column titled "Claim As Allowed."

34. The Reorganized Debtors object to the amount of each Claim listed on Exhibit F and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit F and allowed in such amount. Thus, no Claimant listed on Exhibit F would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" for such Claim on Exhibit F. For clarity, Exhibit F refers to the Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F. With respect to each of the such Exhibit F Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims be deemed withdrawn.

35. Accordingly, the Reorganized Debtors (a) object to the asserted amount of each Exhibit F Claim and (b) seek an order modifying and allowing the Exhibit F Claims to reflect the Allowed Total as set forth on Exhibit F.

J. Allowed Claims (Exhibit G Claims)

36. The Reorganized Debtors have reached settlements in principle with the holders of certain Proofs of Claim. In addition, the Reorganized Debtors propose to allow certain Claims in amounts, class, and against the Debtor that either (a) are reflected in the

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<sup>8</sup> The Asserted Claim Amount on Exhibit E reflects only asserted liquidated claims.

Reorganized Debtors' books and records or (b) constitute, in the Reorganized Debtors' business judgment, a reasonable compromise (the "Exhibit G Claims"). Accordingly, the Reorganized Debtors seek to have each of the Exhibit G Claims, certain of which have been modified pursuant to prior orders entered by this Court, be modified and allowed as set forth on Exhibit G.

37. Set forth on Exhibit G are the Claims that the Reorganized Debtors have identified as the Exhibit G Claims. The Reorganized Debtors are authorized to seek allowance of each of the Allowed Claims pursuant to articles 9.6(a) and 11 of the Modified Plan. With respect to each of the Exhibit G Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims be deemed withdrawn.

38. Accordingly, the Reorganized Debtors seek entry of an order modifying and allowing the Exhibit G Claims and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G.

Separate Contested Matters

39. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Fortieth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by this Court with respect to an objection asserted in this Fortieth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

40. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Fortieth Omnibus Claims Objection and to file additional objections to any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim not objected to in this Objection on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Objection be dismissed, the Reorganized Debtors reserve their rights to object on other stated grounds or on any other grounds that the Reorganized Debtors discover. In addition, the Reorganized Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

41. Responses to this Fortieth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that order, but is qualified in all respects by the express terms thereof.

K. Filing And Service Of Responses

42. To contest an objection, responses (each, a "Response"), if any, to this Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with this Court in accordance with General Order M-242 (as amended) – registered users of this Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of

New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010.**

L. Contents Of Responses

43. Every Response to this Fortieth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with this Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Reorganized Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

M. Timely Response Required

44. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Reorganized Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors request that this Court conduct a final hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Fortieth Omnibus Claims Objection.

45. Pursuant to the Claims Objection Procedures Order, only those Responses made in writing and timely filed and received will be considered by this Court. If a Claimant whose Proof of Claim is subject to this Fortieth Omnibus Claims Objection and who is served with this Fortieth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Reorganized Debtors may present to this Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in this Fortieth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Reorganized Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Objection Procedures Order.

Replies To Responses

46. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Fortieth Omnibus Claims Objection Order

47. Service of any order with regard to this Fortieth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

48. Questions about this Fortieth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Reorganized Debtors' counsel by e-mail to [dphholdings@skadden.com](mailto:dphholdings@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to KCC at 1-888-249-2691 or [www.dphholdingsdocket.com](http://www.dphholdingsdocket.com). Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

49. Notice of this Objection has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Sixteenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Revising Certain Notice Procedures,

entered December 11, 2009 (Docket No. 19178). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

50. Pursuant to the Claims Objection Procedures Order, the Reorganized Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Fortieth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, and C is attached hereto as Exhibit J. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibit D, E, F, and G is attached hereto as Exhibit K. Claimants will receive a copy of this Fortieth Omnibus Claims Objection without Exhibits A through K hereto. Claimants will nonetheless be able to review Exhibits A through K hereto free of charge by accessing the Reorganized Debtors' Legal Information Website ([www.dphholdingsdocket.com](http://www.dphholdingsdocket.com)). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) granting the relief requested herein and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
December 21, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

155 North Wacker Drive  
Chicago, Illinois 60606  
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti

Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
:  
In re : Chapter 11  
:  
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)  
:  
: (Jointly Administered)  
Reorganized Debtors. :  
----- X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
TO (I) EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY  
SATISFIED CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED,  
(II) MODIFY AND ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B)  
CLAIMS TO BE FURTHER MODIFIED, AND (C) OBJECTED-TO CLAIMS TO  
BE MODIFIED AND ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

("FORTIETH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.  
R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied  
Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A)  
Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To  
Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims  
Objection" or the "Objection")<sup>1</sup> of DPH Holdings Corp. and certain of its affiliated reorganized  
debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated December  
21, 2009; and upon the record of the hearing held on the Fortieth Omnibus Claims Objection;  
and after due deliberation thereon; and good and sufficient cause appearing therefor,

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Fortieth Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, and G hereto was properly and timely served with a copy of the Fortieth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Fortieth Omnibus Claims Objection, and notice of the deadline for responding to the Fortieth Omnibus Claims Objection. No other or further notice of the Fortieth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Fortieth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Fortieth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Fortieth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A assert liabilities or dollar amounts for which the Debtors are not liable and that are not owing pursuant the Reorganized Debtors' books and records (the "Exhibit A Claims").

D. The Claims listed on Exhibit B assert liabilities and dollar amounts for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit B Claims").

E. The Claims listed on Exhibit C assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit C Claims").

F. The Claims listed on Exhibit D assert liabilities or dollar amounts that have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow each such Claim either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit D Claims").

G. The Claims listed on Exhibit E assert liabilities or dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to further modify and allow each such Claim either because the amounts, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit E Claims").

H. The Claims listed on Exhibit F assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow such claims either because the amount, class, and the Debtor against which the

Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit F Claims").

I. The Claims listed on Exhibit G assert liabilities or dollar amounts that the Reorganized Debtors propose to allow either because the proposed allowed amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit G Claims").

J. Exhibit H hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits D, E, F, and G. Exhibit I sets forth each of the Claims referenced on Exhibits A, B, C, D, E, F, and G in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Each Exhibit A Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.
2. Each Exhibit B Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
3. Each Exhibit C Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety
4. Each Exhibit D Claim listed on Exhibit D hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed"

column of Exhibit D and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims are deemed withdrawn.

5. Each Exhibit E Claim listed on Exhibit E hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit E and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims are deemed withdrawn.

6. Each Exhibit F Claim listed on Exhibit F hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit F and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims are deemed withdrawn.

7. Each Exhibit G Claim listed on Exhibit G hereto is hereby allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims are deemed withdrawn.

8. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Fortieth Omnibus Claims Objection except as such claims may have been settled and allowed.

9. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claims subject to the Fortieth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

10. Each of the objections by the Reorganized Debtors to each Claim addressed in the Fortieth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D,

E, F, and G constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014.

This order shall be deemed a separate order with respect to each Claim that is the subject of the Fortieth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

11. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York  
January \_\_\_, 2010

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UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COLLINS & AIKMAN RICK ONISKO 26533 EVERGREEN SOUTHFIELD, MI 48076	15339	Secured: Priority: Administrative: Unsecured: <u>\$1,481,668.72</u> Total: \$1,481,668.72	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HURST BYRON G C/O DAVID R SALYER ESQ E S GALLON & ASSOCIATES 40 WEST 4TH ST STE 2200 DAYTON, OH 45402	2285	Secured: Priority: Administrative: Unsecured: <u>\$10,000.00</u> Total: \$10,000.00	03/14/2006	DELPHI CORPORATION (05-44481)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES MATTHEW PAROLY 999 REPUBLIC DR ALLEN PARK, MI 48101	12391	Secured: \$148,049.72 Priority: Administrative: Unsecured: <u>\$211,457.85</u> Total: \$359,507.57	07/28/2006	DELPHI CORPORATION (05-44481)
<b>Total:</b>	<b>3</b>	<b>\$1,851,176.29</b>		

**EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AGAPE PLASTICS INC EFT O 11474 FIRST AVE NW GRAND RAPIDS, MI 49544	3964	Secured: Priority: Administrative: Unsecured: <u>\$12,566.40</u> Total: <u>\$12,566.40</u>	05/01/2006	DELPHI CORPORATION (05-44481)
AMERICAN TECHNICAL CERAMICS 1 NORDEN LN HUNTINGTON STATION, NY 11746-2102	3358	Secured: Priority: Administrative: Unsecured: <u>\$11,214.73</u> Total: <u>\$11,214.73</u>	04/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
AMG INDUSTRIES INC 200 COMMERCE DR MT VERNON, OH 43050	5252	Secured: Priority: Administrative: Unsecured: <u>\$1,886.40</u> Total: <u>\$1,886.40</u>	05/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	7657	Secured: Priority: Administrative: Unsecured: <u>\$11,080.20</u> Total: <u>\$11,080.20</u>	06/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	5427	Secured: Priority: Administrative: Unsecured: <u>\$31,350.84</u> Total: <u>\$31,350.84</u>	05/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AUMA TEC SA DE CV C/O MICHAEL G CRUSE WARNER NORCROSS & JUDD LLP 2000 TOWN CENTER STE 2700 SOUTHFIELD, MI 48075	10383	Secured: Priority: Administrative: Unsecured: <u>\$33,417.69</u> Total: <u>\$33,417.69</u>	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BASF MEXICANA SA DE CV MS LAURA RANGEL AMERICAN POSTAL CENTER 501 N BRIDGE ST HIDALGO, TX 78557	6333	Secured: Priority: Administrative: Unsecured: <u>\$51,588.18</u> Total: <u>\$51,588.18</u>	05/19/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
BOURNS INC ATTN MARY RODGERS 1200 COLUMBIA AVE RIVERSIDE, CA 92507	6683	Secured: Priority: Administrative: Unsecured: <u>\$43,850.88</u> Total: <u>\$43,850.88</u>	05/23/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

**EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5084	Secured: Priority: Administrative: Unsecured: \$1,370.20 Total: \$1,370.20	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5085	Secured: Priority: Administrative: Unsecured: \$1,011.99 Total: \$1,011.99	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5087	Secured: Priority: Administrative: Unsecured: \$31,423.21 Total: \$31,423.21	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5086	Secured: Priority: Administrative: Unsecured: \$7,831.58 Total: \$7,831.58	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5083	Secured: Priority: Administrative: Unsecured: \$849.39 Total: \$849.39	05/08/2006	DELPHI CORPORATION (05-44481)
COMMERCIAL PACKAGING INC 6548 W HIGGINS CHICAGO, IL 60656-2161	3304	Secured: Priority: Administrative: Unsecured: \$230.00 Total: \$230.00	04/28/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
COMPUTER PATENT ANNUITIES LP GILL DAVID ACCOUNTS RECEIVABLE MANAGER CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS	15379	Secured: Priority: Administrative: Unsecured: \$617,204.24 Total: \$617,204.24	07/31/2006	DELPHI TECHNOLOGIES, INC (05-44554)

**EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	12668	Secured: Priority: Administrative: Unsecured: \$184,138.31 Total: \$184,138.31	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108	2117	Secured: Priority: Administrative: Unsecured: \$4,381.59 Total: \$4,381.59	02/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
EIMO AMERICAS 1551 SAWGRASS CORPORATE PKWY STE 300 SUNRISE, FL 33323	5887	Secured: Priority: Administrative: Unsecured: \$184,673.70 Total: \$184,673.70	05/15/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
FREUDENBERG NOK GENERAL PARTNERSHIP RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	11603	Secured: \$358,851.00 Priority: \$80,742.02 Administrative: Unsecured: \$60,066.20 Total: \$499,659.22	07/27/2006	DELPHI CORPORATION (05-44481)
FREUDENBERG NOK INC RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	11602	Secured: Priority: \$1,759.31 Administrative: Unsecured: \$2,878.86 Total: \$4,638.17	07/27/2006	DELPHI CORPORATION (05-44481)
FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240	5463	Secured: Priority: Administrative: Unsecured: \$17,971.26 Total: \$17,971.26	05/10/2006	DELPHI CORPORATION (05-44481)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	1565	Secured: Priority: Administrative: Unsecured: \$47,879.16 Total: \$47,879.16	01/17/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	2020	Secured: Priority: Administrative: Unsecured: <u>\$131,166.32</u> Total: <u>\$131,166.32</u>	02/14/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	16670	Secured: Priority: <u>\$822.47</u> Administrative: Unsecured: <u>\$822.47</u> Total: <u>\$822.47</u>	10/10/2005	DELPHI CORPORATION (05-44481)
INTERNATIONAL RECTIFIER CORPORATION RICHARD BRUNETTE AND THERESA WARDLE SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071	14215	Secured: Priority: Administrative: Unsecured: <u>\$453.25</u> Total: <u>\$453.25</u>	07/31/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	16687	Secured: Priority: <u>\$84,902.01</u> Administrative: Unsecured: <u>\$84,902.01</u> Total: <u>\$84,902.01</u>	10/10/2005	DELPHI CORPORATION (05-44481)
KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	16686	Secured: Priority: <u>\$61,091.71</u> Administrative: Unsecured: <u>\$61,091.71</u> Total: <u>\$61,091.71</u>	10/10/2005	DELPHI CORPORATION (05-44481)
KOKOMO GAS AND FUEL COMPANY JASON M TORF SCHIFF HARDIN LLP 6600 SEARS TOWER CHICAGO, IL 60606	11622	Secured: Priority: Administrative: Unsecured: <u>\$248,629.34</u> Total: <u>\$248,629.34</u>	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	11924	Secured: Priority: <u>\$28,390.99</u> Administrative: Unsecured: <u>\$52,411.01</u> Total: <u>\$80,802.00</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

**EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LINEAR TECHNOLOGY CORPORATION JAMES M SULLIVAN MCDERMOTT WILL & EMERY 50 ROCKEFELLER PLZ NEW YORK, NY 10020-1605	16681	Secured: Priority: \$116,070.80 Administrative: Unsecured: _____ Total: \$116,070.80	10/13/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	7289	Secured: Priority: Administrative: Unsecured: \$104,313.33 Total: \$104,313.33	06/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	726	Secured: Priority: Administrative: Unsecured: \$10,022.00 Total: \$10,022.00	11/21/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	5970	Secured: Priority: Administrative: Unsecured: \$78,321.60 Total: \$78,321.60	05/16/2006	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS JEFFREY L CARESS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	15493	Secured: Priority: Administrative: Unsecured: \$5,762.88 Total: \$5,762.88	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1907	Secured: Priority: \$6,425.10 Administrative: Unsecured: _____ Total: \$6,425.10	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1902	Secured: Priority: \$3,190.40 Administrative: Unsecured: _____ Total: \$3,190.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)

**EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1901	Secured: Priority: \$3,190.40 Administrative: Unsecured: _____ Total: \$3,190.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1898	Secured: Priority: \$3,086.40 Administrative: Unsecured: _____ Total: \$3,086.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
MACAUTO USA INC 80 EXCEL DR ROCHESTER, NY 14621	9431	Secured: Priority: Administrative: Unsecured: \$961,318.16 Total: \$961,318.16	07/13/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MANDO AMERICA CORPORATION SKYE SUH PLC 32000 NORTHWESTERN HWY STE 260 FARMINGTON HILLS, MI 48334	1569	Secured: Priority: Administrative: Unsecured: \$291,268.45 Total: \$291,268.45	01/17/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051	5390	Secured: Priority: Administrative: Unsecured: \$995.20 Total: \$995.20	05/09/2006	DELPHI CORPORATION (05-44481)
NISSAN TRADING CORP USA ATTN ALAN KALB 34405 W 12 MILE RD STE 225 FARMINGTON HILLS, MI 48331	293	Secured: Priority: Administrative: Unsecured: \$1,288.76 Total: \$1,288.76	11/03/2005	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
OETIKER INC 3305 WILSON ST MARLETTE, MI 48453-0217	722	Secured: Priority: Administrative: Unsecured: \$12,643.20 Total: \$12,643.20	11/21/2005	DELPHI CORPORATION (05-44481)
PLAINFIELD MOLDING INC 24035 RIVER WALK CT PLAINFIELD, IL 60544	12439	Secured: Priority: Administrative: Unsecured: \$15,964.33 Total: \$15,964.33	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

**EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
RICHCO INC 8145 RIVER DR MORTON GROVE, IL 60053	520	Secured: Priority: Administrative: Unsecured: \$193.34 Total: \$193.34	11/14/2005	DELPHI CORPORATION (05-44481)
SHIN ETSU POLYMER AMERICA INC 5600 MOWRY SCHOOL RD STE 320 NEWARK, CA 94560	11596	Secured: Priority: Administrative: Unsecured: \$20,393.52 Total: \$20,393.52	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	11706	Secured: \$25,011.37 Priority: Administrative: Unsecured: \$210,932.12 Total: \$235,943.49	07/27/2006	DELPHI CORPORATION (05-44481)
SUMIDA TRADING PTE LTD 996 BENDERMEER RD NO 04 05 TO 06339944 SINGAPORE	2215	Secured: Priority: Administrative: Unsecured: \$2,499.20 Total: \$2,499.20	03/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THE FURUKAWA ELECTRIC CO LTD C/O PENN AYERS BUTLER ESQ SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WY PALO ALTO, CA 94304-1043	16555	Secured: Priority: Administrative: Unsecured: \$48,067.68 Total: \$48,067.68	02/26/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THERMOTECH SA DE CV 1302 S 5TH ST HOPKINS, MN 55343	6096	Secured: Priority: Administrative: Unsecured: \$14,647.45 Total: \$14,647.45	05/16/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
THIERICA INC 900 CLANCY AVE NE GRAND RAPIDS, MI 49503	11536	Secured: Priority: Administrative: Unsecured: \$4,591.80 Total: \$4,591.80	07/27/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

**EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TR BUTTERFIELD TRAIL CORP NDH PROPERTY MANAGEMENT SERVICES 7400 VISCOUNT STE 240 EL PASO, TX 79925	12342	Secured: Priority: Administrative: Unsecured: <u>\$32,627.13</u> Total: \$32,627.13	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:	52	\$4,380,909.06		

**EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICAN AIKOKU ALPHA INC ATTN GARY VIST ESQ C/O MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	16796	Secured: Priority: \$429,525.84 Administrative: Unsecured: _____ Total: \$429,525.84	01/29/2008	DELPHI CORPORATION (05-44481)
UPG DE MEXICO S DE RL DE CV WILLIAM HOLBROOK DIRECTOR OF FINANCE UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523	13546	Secured: \$42,827.19 Priority: Administrative: Unsecured: _____ Total: \$42,827.19	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
<b>Total:</b>	<b>2</b>			<b>\$472,353.03</b>

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 2468            Date Filed: 04/03/2006            Docketed Total: \$517,747.63            Filing Creditor Name:            3M COMPANY            OFFICE OF GENERAL COUNSEL            BLDG 220 9E 02            ST PAUL, MN 55144            ST PAUL, MN 55144</p>	<p>Claim Holder Name            3M COMPANY            OFFICE OF GENERAL COUNSEL            BLDG 220 9E 02            ST PAUL, MN 55144</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$517,747.63</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$517,747.63</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$517,747.63				\$517,747.63	<p>Docketed Total: \$517,747.63</p> <p>Allowed Total: \$434,298.11</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$434,298.11</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$434,298.11</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$434,298.11				\$434,298.11
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$517,747.63																							
			\$517,747.63																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$434,298.11																							
			\$434,298.11																							
<p>Claim: 16370            Date Filed: 10/16/2006            Docketed Total: \$1,059,143.24            Filing Creditor Name:            A BERGER PRECISION LTD            28 REGAN RD            BRAMPTON, ON L7A 1A7            CANADA</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,059,143.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,059,143.24</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,059,143.24				\$1,059,143.24	<p>Docketed Total: \$1,059,143.24</p> <p>Allowed Total: \$1,058,927.24</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,058,927.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,058,927.24</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,058,927.24				\$1,058,927.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,059,143.24																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,058,927.24																							
			\$1,058,927.24																							
<p>Claim: 1741            Date Filed: 02/01/2006            Docketed Total: \$1,669,714.54            Filing Creditor Name:            ALLEGRO MICRO SYSTEMS INC            115 NORTHEAST CUTOFF            WORCESTER, MA 01615</p>	<p>Claim Holder Name            ALLEGRO MICRO SYSTEMS INC            115 NORTHEAST CUTOFF            WORCESTER, MA 01615</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,669,714.54</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,669,714.54</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,669,714.54				\$1,669,714.54	<p>Docketed Total: \$1,669,714.54</p> <p>Allowed Total: \$1,444,523.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,444,523.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,444,523.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,444,523.00				\$1,444,523.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,669,714.54																							
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05-44481			\$1,444,523.00																							
			\$1,444,523.00																							

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																				
<p>Claim: 8455 Date Filed: 06/23/2006 Docketed Total: \$171,798.50 Filing Creditor Name: ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393</p>	<p>Claim Holder Name  ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$171,798.50</td> <td>\$171,798.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640			\$171,798.50	\$171,798.50	<p>Docketed Total: \$171,798.50</p> <p>Allowed Total: \$2,384.41</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$2,384.41</td> </tr> </tbody> </table> <p>\$2,384.41</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$2,384.41
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640			\$171,798.50	\$171,798.50																		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640				\$2,384.41																		
<p>Claim: 12159 Date Filed: 07/28/2006 Docketed Total: \$7,450.00 Filing Creditor Name: ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030</p>	<p>Claim Holder Name  ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$7,450.00</td> <td>\$7,450.00</td> </tr> </tbody> </table> <p>Docketed Total: \$7,450.00</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44567			\$7,450.00	\$7,450.00	<p>Allowed Total: \$3,725.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td></td> <td>\$3,725.00</td> </tr> </tbody> </table> <p>\$3,725.00</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44567				\$3,725.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44567			\$7,450.00	\$7,450.00																		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44567				\$3,725.00																		
<p>Claim: 9151 Date Filed: 07/10/2006 Docketed Total: \$925,476.40 Filing Creditor Name: ARC AUTOMOTIVE INC 1729 MIDPARK RD KNOXVILLE, TN 37921</p>	<p>Claim Holder Name  ARC AUTOMOTIVE INC 1729 MIDPARK RD KNOXVILLE, TN 37921</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$925,476.40</td> <td></td> <td>UNL</td> <td>UNL</td> </tr> </tbody> </table> <p>Docketed Total: \$925,476.40</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640	\$925,476.40		UNL	UNL	<p>Allowed Total: \$465,879.47</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$465,879.47</td> </tr> </tbody> </table> <p>\$465,879.47</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$465,879.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640	\$925,476.40		UNL	UNL																		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640				\$465,879.47																		
<p>Claim: 2343 Date Filed: 03/20/2006 Docketed Total: \$11,295.20 Filing Creditor Name: ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p>	<p>Claim Holder Name  ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$11,295.20</td> <td>\$11,295.20</td> </tr> </tbody> </table> <p>Docketed Total: \$11,295.20</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640			\$11,295.20	\$11,295.20	<p>Allowed Total: \$5,695.20</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$5,695.20</td> </tr> </tbody> </table> <p>\$5,695.20</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$5,695.20
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640			\$11,295.20	\$11,295.20																		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640				\$5,695.20																		

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 7506            Date Filed: 06/05/2006            Docketed Total: \$4,424,985.53            Filing Creditor Name:            AT&amp;T CORP            1355 W UNIVERSITY DR            MESA, AZ 85021</p>	<p>Claim Holder Name            AT&amp;T CORP            1355 W UNIVERSITY DR            MESA, AZ 85021</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$4,424,985.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,424,985.53</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$4,424,985.53				\$4,424,985.53	<p>Docketed Total: \$4,424,985.53</p> <p>Allowed Total: \$2,197,185.31</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,197,185.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,197,185.31</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,197,185.31				\$2,197,185.31
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$4,424,985.53																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,197,185.31																							
			\$2,197,185.31																							
<p>Claim: 12195            Date Filed: 07/28/2006            Docketed Total: \$4,140,179.97            Filing Creditor Name:            ATEL LEASING CORPORATION AS            AGENT FOR CREDITOR            600 CALIFORNIA ST 6TH FL            SAN FRANCISCO, CA 94108</p>	<p>Claim Holder Name            ATEL LEASING CORPORATION AS            AGENT FOR CREDITOR            600 CALIFORNIA ST 6TH FL            SAN FRANCISCO, CA 94108</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>\$582,300.00</td> <td></td> <td>\$3,306,138.54</td> </tr> <tr> <td></td> <td>\$582,300.00</td> <td></td> <td>\$3,306,138.54</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$582,300.00		\$3,306,138.54		\$582,300.00		\$3,306,138.54	<p>Docketed Total: \$3,888,438.54</p> <p>Allowed Total: \$177,355.57</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$177,355.57</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$177,355.57</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$177,355.57				\$177,355.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	\$582,300.00		\$3,306,138.54																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$177,355.57																							
			\$177,355.57																							
<p>Claim: 12840            Date Filed: 07/28/2006            Docketed Total: \$662,721.49            Filing Creditor Name:            BARNES GROUP INC            TYLER COOPER &amp; ALCORN LLP            185 ASYLUM ST            CITY PLACE I 35TH FL            HARTFORD, CT 06103-3488</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$662,721.49</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$662,721.49</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$662,721.49				\$662,721.49	<p>Docketed Total: \$662,721.49</p> <p>Allowed Total: \$602,680.62</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$602,680.62</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$602,680.62</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$602,680.62				\$602,680.62
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$662,721.49																							
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\* See Exhibit H for a listing of debtor entities by case number.

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 1704            Date Filed: 01/30/2006            Docketed Total: \$874,448.21            Filing Creditor Name:            CAPRO LTD            155 S LIMERICK RD            LIMERICK, PA 19468-1699</p>	<p>Claim Holder Name            BEAR STEARNS INVESTMENT PRODUCTS INC            CO JPMORGAN CHASE BANK NA            LEGAL DEPT            1 CHASE MANHATTAN PLAZA 26TH FL            NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$299,723.41</td> <td></td> <td>\$574,724.80</td> <td>05-44640</td> <td></td> <td></td> <td>\$856,371.97</td> </tr> <tr> <td></td> <td>\$299,723.41</td> <td></td> <td>\$574,724.80</td> <td></td> <td></td> <td></td> <td>\$856,371.97</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$299,723.41		\$574,724.80	05-44640			\$856,371.97		\$299,723.41		\$574,724.80				\$856,371.97	<p>Allowed Total: \$856,371.97</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640	\$299,723.41		\$574,724.80	05-44640			\$856,371.97																			
	\$299,723.41		\$574,724.80				\$856,371.97																			
<p>Claim: 1771            Date Filed: 02/03/2006            Docketed Total: \$200,547.61            Filing Creditor Name:            CASTWELL PRODUCTS INC            JPMORGAN CHASE BANK NA AS ASSIGNEE OF CASTWELL PRODUCTS INC            270 PARK AVE 17TH FL            NEW YORK, NY 10017</p>	<p>Claim Holder Name            JPMORGAN CHASE BANK NA            270 PARK AVE 17TH FL            NEW YORK, NY 10017</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$47,499.91</td> <td>\$153,047.70</td> <td>05-44640</td> <td></td> <td></td> <td>\$178,429.84</td> </tr> <tr> <td></td> <td></td> <td>\$47,499.91</td> <td>\$153,047.70</td> <td></td> <td></td> <td></td> <td>\$178,429.84</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$47,499.91	\$153,047.70	05-44640			\$178,429.84			\$47,499.91	\$153,047.70				\$178,429.84	<p>Allowed Total: \$178,429.84</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640		\$47,499.91	\$153,047.70	05-44640			\$178,429.84																			
		\$47,499.91	\$153,047.70				\$178,429.84																			
<p>Claim: 4018            Date Filed: 05/01/2006            Docketed Total: \$714,065.68            Filing Creditor Name:            CENTURY MOLD &amp; TOOL CO            DI MONTE &amp; LIZAK LLC            216 W HIGGINS RD            PARK RIDGE, IL 60068</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$714,065.68</td> <td>05-44567</td> <td></td> <td></td> <td>\$664,259.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$714,065.68</td> <td></td> <td></td> <td></td> <td>\$664,259.24</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$714,065.68	05-44567			\$664,259.24				\$714,065.68				\$664,259.24	<p>Allowed Total: \$664,259.24</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 12687            Date Filed: 07/28/2006            Docketed Total: \$1,510,230.74            Filing Creditor Name:            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF CADILLAC RUBBER &amp;            PLASTICS INC            ATTN ALPA JIMENEZ            411 WEST PUTNAM AVENUE STE 225            GREENWICH, CT 06830</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF CADILLAC RUBBER &amp;            PLASTICS INC            ATTN ALPA JIMENEZ            411 WEST PUTNAM AVENUE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$486,583.11</td> <td>\$1,023,647.63</td> </tr> <tr> <td></td> <td></td> <td><b>\$486,583.11</b></td> <td><b>\$1,023,647.63</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$486,583.11	\$1,023,647.63			<b>\$486,583.11</b>	<b>\$1,023,647.63</b>	<p>Allowed Total: \$918,818.26</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$918,818.26</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$918,818.26</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$918,818.26				<b>\$918,818.26</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$918,818.26																							
			<b>\$918,818.26</b>																							
<p>Claim: 10386            Date Filed: 07/24/2006            Docketed Total: \$315,699.49            Filing Creditor Name:            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF COLUMBIA            INDUSTRIAL SALES CORP            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF COLUMBIA            INDUSTRIAL SALES CORP            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$315,699.49</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$315,699.49</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$315,699.49				<b>\$315,699.49</b>	<p>Allowed Total: \$156,862.79</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$156,862.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$156,862.79</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$156,862.79				<b>\$156,862.79</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$156,862.79																							
			<b>\$156,862.79</b>																							
<p>Claim: 12689            Date Filed: 07/28/2006            Docketed Total: \$176,114.66            Filing Creditor Name:            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF FLOW DRY            TECHNOLOGY LTD            ATTN ALPA JIMENEZ            411 WEST PUTNAM AVENUE STE 225            GREENWICH, CT 06830</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF FLOW DRY            TECHNOLOGY LTD            ATTN ALPA JIMENEZ            411 WEST PUTNAM AVENUE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$42,727.58</td> <td>\$133,387.08</td> </tr> <tr> <td></td> <td></td> <td><b>\$42,727.58</b></td> <td><b>\$133,387.08</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$42,727.58	\$133,387.08			<b>\$42,727.58</b>	<b>\$133,387.08</b>	<p>Allowed Total: \$78,486.32</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$78,486.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$78,486.32</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$78,486.32				<b>\$78,486.32</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																						
<p>Claim: 10388            Date Filed: 07/24/2006            Docketed Total: \$141,675.49            Filing Creditor Name:            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF GEMINI PLASTICS INC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF GEMINI PLASTICS INC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$141,675.49</td> <td><u>Case Number*</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$141,675.49</b></td> <td><u>Secured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Priority</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Unsecured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>\$111,540.19</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640			\$141,675.49	<u>Case Number*</u>				<b>\$141,675.49</b>	<u>Secured</u>					<u>Priority</u>					<u>Unsecured</u>					\$111,540.19	<p>Allowed Total: \$111,540.19</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td><u>Case Number*</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Secured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Priority</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Unsecured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>\$111,540.19</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>\$111,540.19</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				<u>Case Number*</u>					<u>Secured</u>					<u>Priority</u>					<u>Unsecured</u>					\$111,540.19					<b>\$111,540.19</b>					
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<p>Claim: 9796            Date Filed: 07/18/2006            Docketed Total: \$572,033.91            Filing Creditor Name:            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF HITCHINER            MANUFACTURING CO INC            ATTN ALPA JIMENEZ            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF HITCHINER            MANUFACTURING CO INC            ATTN ALPA JIMENEZ            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$8,179.67</td> <td>\$563,854.24</td> <td><u>Case Number*</u></td> </tr> <tr> <td></td> <td></td> <td><b>\$8,179.67</b></td> <td><b>\$563,854.24</b></td> <td><u>Secured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Priority</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Unsecured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>\$5,476.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>\$5,476.50</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640		\$8,179.67	\$563,854.24	<u>Case Number*</u>			<b>\$8,179.67</b>	<b>\$563,854.24</b>	<u>Secured</u>					<u>Priority</u>					<u>Unsecured</u>					\$5,476.50					<b>\$5,476.50</b>	<p>Allowed Total: \$5,476.50</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td><u>Case Number*</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Secured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Priority</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Unsecured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>\$5,476.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>\$5,476.50</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				<u>Case Number*</u>					<u>Secured</u>					<u>Priority</u>					<u>Unsecured</u>					\$5,476.50					<b>\$5,476.50</b>
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				\$5,476.50																																																																				
				<b>\$5,476.50</b>																																																																				
<p>Claim: 12673            Date Filed: 07/28/2006            Docketed Total: \$73,596.89            Filing Creditor Name:            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF OMRON            AUTOMOTIVE ELECTRONICS INC            ATTN ALPA JIMENEZ            411 WEST PUTNAM AVENUE STE 225            GREENWICH, CT 06830            411 WEST PUTNAM AVENUE STE            225            GREENWICH, CT 06830</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF OMRON            AUTOMOTIVE ELECTRONICS INC            ATTN ALPA JIMENEZ            411 WEST PUTNAM AVENUE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$73,596.89</td> <td><u>Case Number*</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$73,596.89</b></td> <td><u>Secured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Priority</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Unsecured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>\$47,959.08</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>\$47,959.08</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640			\$73,596.89	<u>Case Number*</u>				<b>\$73,596.89</b>	<u>Secured</u>					<u>Priority</u>					<u>Unsecured</u>					\$47,959.08					<b>\$47,959.08</b>	<p>Allowed Total: \$47,959.08</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td><u>Case Number*</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Secured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Priority</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>Unsecured</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>\$47,959.08</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>\$47,959.08</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				<u>Case Number*</u>					<u>Secured</u>					<u>Priority</u>					<u>Unsecured</u>					\$47,959.08					<b>\$47,959.08</b>
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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 9791          Date Filed: 07/18/2006          Docketed Total: \$299,745.20          Filing Creditor Name:          CONTRARIAN FUNDS LLC AS          ASSIGNEE OF SP DIV NMC LLC          CONTRARIAN FUNDS LLC          411 W PUTNAM AVE STE 425          GREENWICH, CT 06830</p>	<p>Claim Holder Name          CONTRARIAN FUNDS LLC AS          ASSIGNEE OF SP DIV NMC LLC          CONTRARIAN FUNDS LLC          411 W PUTNAM AVE STE 425          GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$5,367.21</td> <td>\$294,377.99</td> </tr> <tr> <td></td> <td></td> <td><b>\$5,367.21</b></td> <td><b>\$294,377.99</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,367.21	\$294,377.99			<b>\$5,367.21</b>	<b>\$294,377.99</b>	<p>Docketed Total: \$299,745.20</p> <p>Allowed Total: \$297,288.34</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$297,288.34</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$297,288.34</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$297,288.34				<b>\$297,288.34</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$297,288.34																							
			<b>\$297,288.34</b>																							
<p>Claim: 12695          Date Filed: 07/28/2006          Docketed Total: \$120,459.00          Filing Creditor Name:          CONTRARIAN FUNDS LLC AS          ASSIGNEE OF TRELLEBORG          KUNHWA CO LTD          CONTRARIAN FUNDS LLC          411 W PUTNAM AVE STE 225          GREENWICH, CT 06830</p>	<p>Claim Holder Name          CONTRARIAN FUNDS LLC AS          ASSIGNEE OF TRELLEBORG          KUNHWA CO LTD          CONTRARIAN FUNDS LLC          411 W PUTNAM AVE STE 225          GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$120,459.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$120,459.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$120,459.00				<b>\$120,459.00</b>	<p>Docketed Total: \$120,459.00</p> <p>Allowed Total: \$528.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$528.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$528.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$528.00				<b>\$528.00</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$528.00																							
			<b>\$528.00</b>																							
<p>Claim: 12696          Date Filed: 07/28/2006          Docketed Total: \$109,002.60          Filing Creditor Name:          CONTRARIAN FUNDS LLC AS          ASSIGNEE OF TRELLEBORG YSH INC          CONTRARIAN FUNDS LLC          411 W PUTNAM AVE STE 225          GREENWICH, CT 06830</p>	<p>Claim Holder Name          CONTRARIAN FUNDS LLC AS          ASSIGNEE OF TRELLEBORG YSH INC          CONTRARIAN FUNDS LLC          411 W PUTNAM AVE STE 225          GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$15,865.76</td> <td>\$93,136.84</td> </tr> <tr> <td></td> <td></td> <td><b>\$15,865.76</b></td> <td><b>\$93,136.84</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$15,865.76	\$93,136.84			<b>\$15,865.76</b>	<b>\$93,136.84</b>	<p>Docketed Total: \$109,002.60</p> <p>Allowed Total: \$11,383.19</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$11,383.19</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$11,383.19</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,383.19				<b>\$11,383.19</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$11,383.19																							
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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 12694            Date Filed: 07/28/2006            Docketed Total: \$91,243.71            Filing Creditor Name:            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF TRELLEBORG YSH SA            DE CV            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF TRELLEBORG YSH SA            DE CV            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$91,243.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$91,243.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$91,243.71				\$91,243.71	<p>Allowed Total: \$5,593.21</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$5,593.21</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,593.21</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,593.21				\$5,593.21
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$91,243.71																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,593.21																							
			\$5,593.21																							
<p>Claim: 7371            Date Filed: 06/02/2006            Docketed Total: \$694,417.04            Filing Creditor Name:            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF WESTWOOD            ASSOCIATES INC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC AS            ASSIGNEE OF WESTWOOD            ASSOCIATES INC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$694,417.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$694,417.04</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$694,417.04				\$694,417.04	<p>Allowed Total: \$570,735.18</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$570,735.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$570,735.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$570,735.18				\$570,735.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$694,417.04																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$570,735.18																							
			\$570,735.18																							
<p>Claim: 14664            Date Filed: 07/31/2006            Docketed Total: \$2,624,997.09            Filing Creditor Name:            COOPER STANDARD            AUTOMOTIVE FKA ITT            AUTOMOTIVE FLUID HDG SYST            COOPER STANDARD            AUTOMOTIVE            39550 ORCHARD HILL PL            NOVI, MI 48376</p>	<p>Claim Holder Name            DEUTSCHE BANK SECURITIES INC            60 WALL ST 3RD FL            NEW YORK, NY 10005</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$2,624,997.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,624,997.09</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,624,997.09				\$2,624,997.09	<p>Allowed Total: \$2,240,832.25</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,240,832.25</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,240,832.25</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,240,832.25				\$2,240,832.25
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$2,624,997.09																							
			\$2,624,997.09																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,240,832.25																							
			\$2,240,832.25																							

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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 8807 Date Filed: 06/30/2006 Docketed Total: \$4,687.50 Filing Creditor Name: CUSTOM PRODUCTS CORP 457 STATE ST NORTH HAVEN, CT 06473	Claim Holder Name  CUSTOM PRODUCTS CORP 457 STATE ST NORTH HAVEN, CT 06473  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44507                _____            _____            \$4,687.50 \$4,687.50	Allowed Total: \$2,343.75  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44507                _____            _____            \$2,343.75 \$2,343.75
Claim: 10906 Date Filed: 07/25/2006 Docketed Total: \$234,133.66 Filing Creditor Name: DATWYLER RUBBER & PLASTICS NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070	Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$234,133.66 \$234,133.66	Allowed Total: \$126,124.21  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$126,124.21 \$126,124.21
Claim: 10907 Date Filed: 07/25/2006 Docketed Total: \$929,544.79 Filing Creditor Name: DATWYLER RUBBER & PLASTICS NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070	Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$929,544.79 \$929,544.79	Allowed Total: \$401,688.36  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$401,688.36 \$401,688.36
Claim: 16284 Date Filed: 09/05/2006 Docketed Total: \$34,134.78 Filing Creditor Name: DAWLEN CORP 2029 MICOR DR PO BOX 884 JACKSON, MI 49203	Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$34,134.78 \$34,134.78	Allowed Total: \$4,852.44  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$4,852.44 \$4,852.44

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 7244 Date Filed: 06/01/2006 Docketed Total: \$12,223.86 Filing Creditor Name: DICKEY GRABLER CO 10302 MADISON CLEVELAND, OH 44102</p>	<p>Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$12,223.86</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$12,223.86</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$12,223.86				<b>\$12,223.86</b>	<p>Allowed Total: \$8,584.04</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$8,584.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$8,584.04</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$8,584.04				<b>\$8,584.04</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$12,223.86																							
			<b>\$12,223.86</b>																							
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05-44640	_____	_____	\$8,584.04																							
			<b>\$8,584.04</b>																							
<p>Claim: 8374 Date Filed: 06/22/2006 Docketed Total: \$1,302.72 Filing Creditor Name: DYNACAST DEUTSCHLAND GMBH &amp; CO KG HUNTON &amp; WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219</p>	<p>Claim Holder Name  DYNACAST DEUTSCHLAND GMBH &amp; CO KG HUNTON &amp; WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$1,302.72</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$1,302.72</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$1,302.72				<b>\$1,302.72</b>	<p>Allowed Total: \$653.31</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$653.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$653.31</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$653.31				<b>\$653.31</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$1,302.72																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$653.31																							
			<b>\$653.31</b>																							
<p>Claim: 10596 Date Filed: 07/25/2006 Docketed Total: \$123,481.26 Filing Creditor Name: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898</p>	<p>Claim Holder Name  LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$123,481.26</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$123,481.26</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$123,481.26				<b>\$123,481.26</b>	<p>Allowed Total: \$95,819.18</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$95,819.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$95,819.18</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$95,819.18				<b>\$95,819.18</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567	_____	_____	\$123,481.26																							
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05-44567	_____	_____	\$95,819.18																							
			<b>\$95,819.18</b>																							

\* See Exhibit H for a listing of debtor entities by case number.

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 15141            Date Filed: 07/31/2006            Docketed Total: \$438,605.19            Filing Creditor Name:            EIKENBERRY &amp; ASSOCIATES INC            PO BOX 2676            KOKOMO, IN 46904-2676</p>	<p>Claim Holder Name            EIKENBERRY &amp; ASSOCIATES INC            PO BOX 2676            KOKOMO, IN 46904-2676</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$204,708.80</td> <td></td> <td>\$233,896.39</td> </tr> <tr> <td></td> <td><b>\$204,708.80</b></td> <td></td> <td><b>\$233,896.39</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$204,708.80		\$233,896.39		<b>\$204,708.80</b>		<b>\$233,896.39</b>	<p>Allowed Total: \$113,798.89</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$113,798.89</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$113,798.89</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$113,798.89				<b>\$113,798.89</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$204,708.80		\$233,896.39																							
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05-44640			\$113,798.89																							
			<b>\$113,798.89</b>																							
<p>Claim: 2063            Date Filed: 02/21/2006            Docketed Total: \$108,786.45            Filing Creditor Name:            EMERSON &amp; CUMING INC            46 MANNING RD            BILLERICA, MA 01821</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$108,786.45</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$108,786.45</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$108,786.45				<b>\$108,786.45</b>	<p>Allowed Total: \$100,024.07</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$100,024.07</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$100,024.07</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$100,024.07				<b>\$100,024.07</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$108,786.45																							
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05-44640			\$100,024.07																							
			<b>\$100,024.07</b>																							
<p>Claim: 2695            Date Filed: 04/19/2006            Docketed Total: \$11,921.75            Filing Creditor Name:            ENDURA PLASTICS &amp; SIERRA            LIQUIDITY FUND            2699 WHITE RD STE 255            IRVINE, CA 92614</p>	<p>Claim Holder Name            SIERRA LIQUIDITY FUND            2699 WHITE RD STE 255            IRVINE, CA 92614</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44641</td> <td></td> <td></td> <td>\$11,921.75</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$11,921.75</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44641			\$11,921.75				<b>\$11,921.75</b>	<p>Allowed Total: \$5,677.40</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td>05-44624</td> <td></td> <td></td> <td><b>\$5,677.40</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00	05-44624			<b>\$5,677.40</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44641			\$11,921.75																							
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05-44640			\$0.00																							
05-44624			<b>\$5,677.40</b>																							

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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 8946            Date Filed: 07/05/2006            Docketed Total: \$653,356.73            Filing Creditor Name:            EPCOS INC            GIBBONS PC            ONE GATEWAY CTR            NEWARK, NJ 07102-5310</p>	<p>Claim Holder Name            EPCOS INC            GIBBONS PC            ONE GATEWAY CTR            NEWARK, NJ 07102-5310</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$653,356.73</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$653,356.73</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$653,356.73				\$653,356.73	<p>Allowed Total: \$505,747.68</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$505,747.68</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$505,747.68</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$505,747.68				\$505,747.68
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$653,356.73																							
			\$653,356.73																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$505,747.68																							
			\$505,747.68																							
<p>Claim: 14126            Date Filed: 07/31/2006            Docketed Total: \$376,357.61            Filing Creditor Name:            FCI AUTOMOTIVE DEUTSCHLAND GMBH            PIERCE ATWOOD LLP            ONE MONUMENT SQ            PORTLAND, ME 04101-1110</p>	<p>Claim Holder Name            FCI AUTOMOTIVE DEUTSCHLAND GMBH            PIERCE ATWOOD LLP            ONE MONUMENT SQ            PORTLAND, ME 04101-1110</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$376,357.61</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$376,357.61</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$376,357.61				\$376,357.61	<p>Allowed Total: \$166,841.77</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$166,841.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$166,841.77</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$166,841.77				\$166,841.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$166,841.77																							
			\$166,841.77																							
<p>Claim: 14130            Date Filed: 07/31/2006            Docketed Total: \$407,299.95            Filing Creditor Name:            FCI USA INC            PIERCE ATWOOD LLP            ONE MONUMENT SQUARE            PORTLAND, ME 04101-1110</p>	<p>Claim Holder Name            FCI USA INC            PIERCE ATWOOD LLP            ONE MONUMENT SQUARE            PORTLAND, ME 04101-1110</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$407,299.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$407,299.95</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$407,299.95				\$407,299.95	<p>Allowed Total: \$616,573.40</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$616,573.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$616,573.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$616,573.40				\$616,573.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$616,573.40																							
			\$616,573.40																							

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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 9951 Date Filed: 07/19/2006 Docketed Total: \$79,244.79 Filing Creditor Name: FERRO ELECTRONIC MATERIALS 1000 LAKESIDE AVE CLEVELAND, OH 44114	Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$79,244.79 \$79,244.79	Allowed Total: \$73,210.94  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$73,210.94 \$73,210.94
Claim: 12212 Date Filed: 07/28/2006 Docketed Total: \$800,348.45 Filing Creditor Name: FLAMBEAU INC 801 LYNN AVE BARABOO, WI 53913	Claim Holder Name  FLAMBEAU INC 801 LYNN AVE BARABOO, WI 53913  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  \$800,348.45                  _____                  _____ \$800,348.45	Allowed Total: \$370,783.68  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$370,783.68 \$370,783.68
Claim: 11542 Date Filed: 07/27/2006 Docketed Total: \$72,759.50 Filing Creditor Name: FLEX TECHNOLOGIES INC PO BOX 400 GUNDY DR MIDVALE, OH 44653	Claim Holder Name  FLEX TECHNOLOGIES INC PO BOX 400 GUNDY DR MIDVALE, OH 44653  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$72,759.50 \$72,759.50	Allowed Total: \$37,188.07  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$37,188.07 \$37,188.07

\* See Exhibit H for a listing of debtor entities by case number.

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																								
<p>Claim: 8508 Date Filed: 06/26/2006 Docketed Total: \$22,258.80 Filing Creditor Name: FLOW DRY TECHNOLOGY LTD 379 ALBERT RD BROOKVILLE, OH 45309-924</p>	<p>Claim Holder Name  FLOW DRY TECHNOLOGY LTD 379 ALBERT RD BROOKVILLE, OH 45309-924</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>\$22,258.80</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$22,258.80</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$22,258.80						\$22,258.80	<p>Allowed Total: \$7,556.56</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$7,556.56</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$7,556.56</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,556.56				\$7,556.56																
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
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05-44640			\$7,556.56																																							
			\$7,556.56																																							
<p>Claim: 12024 Date Filed: 07/28/2006 Docketed Total: \$6,517,990.78 Filing Creditor Name: FREESCALE SEMICONDUCTOR INC LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004</p>	<p>Claim Holder Name  FREESCALE SEMICONDUCTOR INC LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$6,517,990.78</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,517,990.78</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,517,990.78				\$6,517,990.78	<p>Allowed Total: \$6,611,381.90</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$145,822.00</td> </tr> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$6,465,559.90</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,611,381.90</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$145,822.00	05-44610			\$0.00	05-44640			\$6,465,559.90				\$6,611,381.90								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$6,517,990.78																																							
			\$6,517,990.78																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44567			\$145,822.00																																							
05-44610			\$0.00																																							
05-44640			\$6,465,559.90																																							
			\$6,611,381.90																																							
<p>Claim: 16570 Date Filed: 03/12/2007 Docketed Total: \$337,154.09 Filing Creditor Name: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074</p>	<p>Claim Holder Name  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$337,154.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$337,154.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,981.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$331,172.17</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,981.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$331,172.17</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$337,154.09				\$337,154.09				\$5,981.92				\$331,172.17				\$5,981.92				\$331,172.17	<p>Allowed Total: \$105,945.75</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$105,945.75</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$105,945.75</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$105,945.75				\$105,945.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$337,154.09																																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$105,945.75																																							
			\$105,945.75																																							

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 10192          Date Filed: 07/21/2006          Docketed Total: \$5,295.00          Filing Creditor Name:              GE CONSUMER &amp; INDUSTRIAL F K A              GE LIGHTING              11256 CORNELL PARK DR STE 500              CINCINNATI, OH 45242</p>	<p>Claim Holder Name              GE CONSUMER &amp; INDUSTRIAL F K A              GE LIGHTING              11256 CORNELL PARK DR STE 500              CINCINNATI, OH 45242</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$5,295.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,295.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$5,295.00				\$5,295.00	<p>Allowed Total: \$950.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$950.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$950.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$950.00				\$950.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$5,295.00																							
			\$5,295.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$950.00																							
			\$950.00																							
<p>Claim: 15140          Date Filed: 07/31/2006          Docketed Total: \$230,129.45          Filing Creditor Name:              GMD INDUSTRIES LLC DBA              PRODUCTION SCREW MACHINE              COOLIGE WALL CO LPA              33 W 1ST ST STE 600              DAYTON, OH 45402</p>	<p>Claim Holder Name              GMD INDUSTRIES LLC DBA              PRODUCTION SCREW MACHINE              COOLIGE WALL CO LPA              33 W 1ST ST STE 600              DAYTON, OH 45402</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$136,420.72</td> <td>\$93,708.73</td> </tr> <tr> <td></td> <td></td> <td>\$136,420.72</td> <td>\$93,708.73</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$136,420.72	\$93,708.73			\$136,420.72	\$93,708.73	<p>Allowed Total: \$128,908.50</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$128,908.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$128,908.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$128,908.50				\$128,908.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$136,420.72	\$93,708.73																							
		\$136,420.72	\$93,708.73																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$128,908.50																							
			\$128,908.50																							
<p>Claim: 15429          Date Filed: 07/31/2006          Docketed Total: \$431,794.32          Filing Creditor Name:              GOBAR SYSTEMS INC              TAFT STETTINIUS &amp; HOLLISTER LLP              425 WALNUT STREET STE 1800              CINCINNATI, OH 45202</p>	<p>Claim Holder Name              GOBAR SYSTEMS INC              TAFT STETTINIUS &amp; HOLLISTER LLP              425 WALNUT STREET STE 1800              CINCINNATI, OH 45202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$431,794.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$431,794.32</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$431,794.32				\$431,794.32	<p>Allowed Total: \$427,955.37</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$427,955.37</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$427,955.37</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$427,955.37				\$427,955.37
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$431,794.32																							
			\$431,794.32																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$427,955.37																							
			\$427,955.37																							

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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 831            Date Filed: 11/23/2005            Docketed Total: \$3,847.71            Filing Creditor Name:            GRUNER AG            BURGLESTRASSE 15 17            WEHINGEN, 78564            GERMANY</p>	<p>Claim Holder Name            GRUNER AG            BURGLESTRASSE 15 17            WEHINGEN, 78564            GERMANY</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$3,847.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,847.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,847.71				\$3,847.71	<p>Allowed Total: \$1,783.17</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$1,783.17</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,783.17</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,783.17				\$1,783.17
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$3,847.71																							
			\$3,847.71																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,783.17																							
			\$1,783.17																							
<p>Claim: 13967            Date Filed: 07/31/2006            Docketed Total: \$283,429.97            Filing Creditor Name:            HUTCHINSON FITS INC            C/O HALPERIN BATTAGLIA            RAICHT LLP            555 MADISON AVE 9TH FLOOR            NEW YORK, NY 10019</p>	<p>Claim Holder Name            HUTCHINSON FITS INC            C/O HALPERIN BATTAGLIA            RAICHT LLP            555 MADISON AVE 9TH FLOOR            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$283,429.97</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$283,429.97</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$283,429.97				\$283,429.97	<p>Allowed Total: \$205,360.53</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$205,360.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$205,360.53</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$205,360.53				\$205,360.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$283,429.97																							
			\$283,429.97																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$205,360.53																							
			\$205,360.53																							
<p>Claim: 12166            Date Filed: 07/28/2006            Docketed Total: \$177,730.00            Filing Creditor Name:            IER INDUSTRIES INC            8271 BAVARIA RD E            MACEDONIA, OH 44056</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$140,413.63</td> <td>\$37,316.37</td> <td>UNL</td> </tr> <tr> <td></td> <td>\$140,413.63</td> <td>\$37,316.37</td> <td>UNL</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$140,413.63	\$37,316.37	UNL		\$140,413.63	\$37,316.37	UNL	<p>Allowed Total: \$168,071.05</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$168,071.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$168,071.05</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$168,071.05				\$168,071.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$140,413.63	\$37,316.37	UNL																							
	\$140,413.63	\$37,316.37	UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$168,071.05																							
			\$168,071.05																							

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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 5563          Date Filed: 05/10/2006          Docketed Total: \$10,363.27          Filing Creditor Name:          INDAK MANUFACTURING CORP          EFT          1915 TECHNY RD          NORTHBROOK, IL 60062-5382</p>	<p>Claim Holder Name           LIQUIDITY SOLUTIONS INC AS          ASSIGNEE OF INDAK          MANUFACTURING CORP          ONE UNIVERSITY PLAZA STE 312          HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$10,363.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$10,363.27</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$10,363.27				\$10,363.27	<p>Allowed Total: \$7,973.56</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$7,973.56</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$7,973.56</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,973.56				\$7,973.56
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$10,363.27																							
			\$10,363.27																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$7,973.56																							
			\$7,973.56																							
<p>Claim: 12400          Date Filed: 07/28/2006          Docketed Total: \$95,890.67          Filing Creditor Name:          INFINEON TECHNOLOGIES AG          SACHNOFF &amp; WEAVER LTD          10 S WACKER DR 40TH FL          CHICAGO, IL 60606</p>	<p>Claim Holder Name           INFINEON TECHNOLOGIES AG          SACHNOFF &amp; WEAVER LTD          10 S WACKER DR 40TH FL          CHICAGO, IL 60606</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$95,890.67</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$95,890.67</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$95,890.67				\$95,890.67	<p>Allowed Total: \$72,058.30</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$72,058.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$72,058.30</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$72,058.30				\$72,058.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$95,890.67																							
			\$95,890.67																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$72,058.30																							
			\$72,058.30																							
<p>Claim: 11968          Date Filed: 07/28/2006          Docketed Total: \$6,491,471.33          Filing Creditor Name:          INFINEON TECHNOLOGIES          NORTH AMERICA CORP          SACHNOFF &amp; WEAVER LTD          10 S WACKER DR 40TH FL          CHICAGO, IL 60606</p>	<p>Claim Holder Name           INFINEON TECHNOLOGIES NORTH          AMERICA CORP          SACHNOFF &amp; WEAVER LTD          10 S WACKER DR 40TH FL          CHICAGO, IL 60606</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$6,491,471.33</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,491,471.33</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,491,471.33				\$6,491,471.33	<p>Allowed Total: \$6,331,621.10</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$6,331,621.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,331,621.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,331,621.10				\$6,331,621.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$6,491,471.33																							
			\$6,491,471.33																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$6,331,621.10																							
			\$6,331,621.10																							

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 12178          Date Filed: 07/28/2006          Docketed Total: \$177,026.50          Filing Creditor Name:          INFINEON TECHNOLOGIES NORTH AMERICA CORP          SACHNOFF &amp; WEAVER LTD          10 S WACKER DR 40TH FL          CHICAGO, IL 60606</p>	<p>Claim Holder Name          INFINEON TECHNOLOGIES NORTH AMERICA CORP          SACHNOFF &amp; WEAVER LTD          10 S WACKER DR 40TH FL          CHICAGO, IL 60606</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$177,026.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$177,026.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$177,026.50				\$177,026.50	<p>Allowed Total: \$2,556.27</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$2,556.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,556.27</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,556.27				\$2,556.27
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05-44567			\$2,556.27																							
			\$2,556.27																							
<p>Claim: 1790          Date Filed: 02/06/2006          Docketed Total: \$195,077.21          Filing Creditor Name:          KEY SAFETY SYSTEMS &amp; SUBSIDIARIES          KEY SAFETY SYSTEMS INC          7000 NINETEEN MILE RD          STERLING HEIGHTS, MI 48314</p>	<p>Claim Holder Name          KEY SAFETY SYSTEMS &amp; SUBSIDIARIES          KEY SAFETY SYSTEMS INC          7000 NINETEEN MILE RD          STERLING HEIGHTS, MI 48314</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$195,077.21</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$195,077.21</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$195,077.21				\$195,077.21	<p>Allowed Total: \$61,279.69</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$61,279.69</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$61,279.69</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$61,279.69				\$61,279.69
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05-44640			\$61,279.69																							
			\$61,279.69																							
<p>Claim: 15792          Date Filed: 08/02/2006          Docketed Total: \$140,983.79          Filing Creditor Name:          KEYSTONE POWDERED METAL COMPANY          BUCHANAN INGERSOLL &amp; ROONEY PC          1 CHASE MANHATTAN PLAZA          35TH FLR          NEW YORK, NY 10007</p>	<p>Claim Holder Name          KEYSTONE POWDERED METAL COMPANY          BUCHANAN INGERSOLL &amp; ROONEY PC          1 CHASE MANHATTAN PLAZA          35TH FLR          NEW YORK, NY 10007</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$140,983.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$140,983.79</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$140,983.79				\$140,983.79	<p>Allowed Total: \$19,279.37</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$19,279.37</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$19,279.37</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$19,279.37				\$19,279.37
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\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 15483          Date Filed: 07/31/2006          Docketed Total: \$66,952.29          Filing Creditor Name:          LIQUIDITY SOLUTIONS INC DBA          REVENUE MANAGEMENT AS          ASSIGNEE OF DIGIKEY          ONE UNIVERSITY PLZ STE 312          HACKENSACK, NJ 07601</p>	<p>Claim Holder Name          LIQUIDITY SOLUTIONS INC DBA          REVENUE MANAGEMENT AS          ASSIGNEE OF DIGIKEY          ONE UNIVERSITY PLZ STE 312          HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$66,952.29</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$66,952.29</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$66,952.29				\$66,952.29	<p>Allowed Total: \$64,388.47</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$64,388.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$64,388.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$64,388.47				\$64,388.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$64,388.47																							
			\$64,388.47																							
<p>Claim: 15476          Date Filed: 07/31/2006          Docketed Total: \$248,551.45          Filing Creditor Name:          LIQUIDITY SOLUTIONS INC DBA          REVENUE MANAGEMENT AS          ASSIGNEE OF FAIRWAY SPRING          CO INC          ONE UNIVERSITY PLAZA SUITE          312          HACKENSACK, NJ 07601</p>	<p>Claim Holder Name          SPCP GROUP LLC AS AGENT FOR          SILVER POINT CAPITAL FUND LP          AND SILVER POINT CAPITAL          OFFSHORE FUND LTD          2 GREENWICH PLZ 1ST FL          GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$248,551.45</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$248,551.45</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$248,551.45				\$248,551.45	<p>Allowed Total: \$244,087.26</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$244,087.26</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$244,087.26</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$244,087.26				\$244,087.26
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05-44640			\$244,087.26																							
			\$244,087.26																							
<p>Claim: 9463          Date Filed: 07/13/2006          Docketed Total: \$108,415.00          Filing Creditor Name:          LYDALL THERMAL ACOUSTICAL          SALES LLC FKA LYDALL WESTEX          1241 BUCK SHOALS RD          PO BOX 109          HAMPTONVILLE, NC 27020</p>	<p>Claim Holder Name          LYDALL THERMAL ACOUSTICAL          SALES LLC FKA LYDALL WESTEX          1241 BUCK SHOALS RD          PO BOX 109          HAMPTONVILLE, NC 27020</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$108,415.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$108,415.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$108,415.00				\$108,415.00	<p>Allowed Total: \$15,341.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$15,341.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,341.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$15,341.00				\$15,341.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																
<p>Claim: 16616 Date Filed: 06/22/2007 Docketed Total: \$414,063.61 Filing Creditor Name: MAC ARTHUR CORPORATION WINEGARDEN HALEY LINDHOLM &amp; ROBERSTON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439</p>	<p>Claim Holder Name JPMORGAN CHASE BANK NA 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$414,063.61</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$414,063.61</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$414,063.61				\$414,063.61	<p>Docketed Total: \$414,063.61 Allowed Total: \$339,363.99</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$339,363.99</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$339,363.99</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$339,363.99				\$339,363.99								
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05-44640			\$339,363.99																															
			\$339,363.99																															
<p>Claim: 5115 Date Filed: 05/08/2006 Docketed Total: \$210,634.01 Filing Creditor Name: MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE, IL 60007</p>	<p>Claim Holder Name MACHINED PRODUCTS CO 2121 LANDMEIER RD ELK GROVE VILLAGE, IL 60007</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$210,634.01</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$210,634.01</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$210,634.01				\$210,634.01	<p>Docketed Total: \$210,634.01 Allowed Total: \$71,857.54</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$71,857.54</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$71,857.54</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$71,857.54				\$71,857.54								
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05-44640			\$71,857.54																															
			\$71,857.54																															
<p>Claim: 4501 Date Filed: 05/02/2006 Docketed Total: \$48,815.08 Filing Creditor Name: MIDTOWN CLAIMS LLC 65 EAST 55TH ST 19TH FL NEW YORK, NY 10022</p>	<p>Claim Holder Name MIDTOWN CLAIMS LLC 65 EAST 55TH ST 19TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$48,815.08</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$48,815.08</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,815.08				\$48,815.08	<p>Docketed Total: \$48,815.08 Allowed Total: \$43,925.24</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$43,925.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$43,925.24</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$43,925.24				\$43,925.24								
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05-44640			\$43,925.24																															
			\$43,925.24																															
<p>Claim: 15211 Date Filed: 07/31/2006 Docketed Total: \$1,352,891.10 Filing Creditor Name: MILLENNIUM INDUSTRIES CORPORATION CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$704,727.68</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$648,163.42</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$704,727.68</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$648,163.42</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$704,727.68				\$648,163.42				\$704,727.68				\$648,163.42	<p>Docketed Total: \$1,352,891.10 Allowed Total: \$41,467.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$41,467.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$41,467.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,467.60				\$41,467.60
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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 3738 Date Filed: 05/01/2006 Docketed Total: \$50,374.12 Filing Creditor Name: MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086</p>	<p>Claim Holder Name  MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$50,374.12</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$50,374.12</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$50,374.12				\$50,374.12	<p>Docketed Total: \$50,374.12</p> <p>Allowed Total: \$40,800.82</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$40,800.82</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$40,800.82</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$40,800.82				\$40,800.82
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05-44640			\$40,800.82																							
			\$40,800.82																							
<p>Claim: 2402 Date Filed: 03/24/2006 Docketed Total: \$2,537,512.52 Filing Creditor Name: MOTOROLA INC AKA MOTOROLA AIEC MCDERMOTT WILL &amp; EMERY LLP 227 W MONROE ST CHICAGO, IL 60606</p>	<p>Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$750,487.44</td> <td></td> <td>\$1,787,025.08</td> </tr> <tr> <td></td> <td>\$750,487.44</td> <td></td> <td>\$1,787,025.08</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$750,487.44		\$1,787,025.08		\$750,487.44		\$1,787,025.08	<p>Docketed Total: \$2,537,512.52</p> <p>Allowed Total: \$260,400.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$260,400.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$260,400.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$260,400.00				\$260,400.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$750,487.44		\$1,787,025.08																							
	\$750,487.44		\$1,787,025.08																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$260,400.00																							
			\$260,400.00																							
<p>Claim: 2221 Date Filed: 03/07/2006 Docketed Total: \$60,110.00 Filing Creditor Name: NICHIA AMERICA CORPORATION 3775 HEMPLAND RD MOUNTVILLE, PA 17554</p>	<p>Claim Holder Name  NICHIA AMERICA CORPORATION 3775 HEMPLAND RD MOUNTVILLE, PA 17554</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$60,110.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$60,110.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$60,110.00				\$60,110.00	<p>Docketed Total: \$60,110.00</p> <p>Allowed Total: \$29,480.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$29,480.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$29,480.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,480.00				\$29,480.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$60,110.00																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$29,480.00																							
			\$29,480.00																							
<p>Claim: 7571 Date Filed: 06/06/2006 Docketed Total: \$152,953.02 Filing Creditor Name: NORTHERN ENGRAVING CORPORATION 803 S BLACK RIVER ST SPARTA, WI 54656</p>	<p>Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$152,953.02</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$152,953.02</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$152,953.02				\$152,953.02	<p>Docketed Total: \$152,953.02</p> <p>Allowed Total: \$130,013.86</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$130,013.86</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$130,013.86</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$130,013.86				\$130,013.86
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$152,953.02																							
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05-44640			\$130,013.86																							
			\$130,013.86																							

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 9771 Date Filed: 07/18/2006 Docketed Total: \$977,354.65 Filing Creditor Name: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067	Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$977,354.65</td> <td>05-44640</td> <td></td> <td></td> <td>\$191,266.99</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$977,354.65</td> <td></td> <td></td> <td></td> <td>\$191,266.99</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$977,354.65	05-44640			\$191,266.99				\$977,354.65				\$191,266.99	Allowed Total: \$191,266.99
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640			\$977,354.65	05-44640			\$191,266.99																			
			\$977,354.65				\$191,266.99																			
Claim: 16393 Date Filed: 10/26/2006 Docketed Total: \$84,892.57 Filing Creditor Name: OFFSHORE INTERNATIONAL INCORPORATED QUARLES & BRADY STREICH LANG LLP ONE S CHURCH AVE STE 1700 TUCSON, AZ 85701	Claim Holder Name OFFSHORE INTERNATIONAL INCORPORATED QUARLES & BRADY STREICH LANG LLP ONE S CHURCH AVE STE 1700 TUCSON, AZ 85701 <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$84,892.57</td> <td>05-44640</td> <td></td> <td></td> <td>\$42,446.29</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$84,892.57</td> <td></td> <td></td> <td></td> <td>\$42,446.29</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$84,892.57	05-44640			\$42,446.29				\$84,892.57				\$42,446.29	Allowed Total: \$42,446.29
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640			\$84,892.57	05-44640			\$42,446.29																			
			\$84,892.57				\$42,446.29																			
Claim: 16318 Date Filed: 09/14/2006 Docketed Total: \$1,428,927.86 Filing Creditor Name: OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085	Claim Holder Name OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085 <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>UNL</td> <td></td> <td>\$1,428,927.86</td> <td>05-44640</td> <td></td> <td></td> <td>\$465,873.65</td> </tr> <tr> <td></td> <td>UNL</td> <td></td> <td>\$1,428,927.86</td> <td></td> <td></td> <td></td> <td>\$465,873.65</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	UNL		\$1,428,927.86	05-44640			\$465,873.65		UNL		\$1,428,927.86				\$465,873.65	Allowed Total: \$465,873.65
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640	UNL		\$1,428,927.86	05-44640			\$465,873.65																			
	UNL		\$1,428,927.86				\$465,873.65																			

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 11568            Date Filed: 07/27/2006            Docketed Total: \$30,102.47            Filing Creditor Name:            ON SEMICONDUCTOR            COMPONENTS INDUSTRIES LLC            ONE RENAISSANCE SQUARE            TWO N CENTRAL AVE            PHOENIX, AZ 85004-2391</p>	<p>Claim Holder Name            SPCP GROUP LLC AS AGENT FOR            SILVER POINT CAPITAL FUND LP            AND SILVER POINT CAPITAL            OFFSHORE FUND LTD            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$30,102.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$30,102.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$30,102.47				\$30,102.47	<p>Allowed Total: \$29,961.47</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$29,961.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$29,961.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$29,961.47				\$29,961.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$30,102.47																							
			\$30,102.47																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$29,961.47																							
			\$29,961.47																							
<p>Claim: 11190            Date Filed: 07/26/2006            Docketed Total: \$87,844.88            Filing Creditor Name:            PARLEX CORPORATION            KUTCHIN &amp; RUFO PC            155 FEDERAL ST 17TH FL            BOSTON, MA 02110</p>	<p>Claim Holder Name            SPCP GROUP LLC AS AGENT FOR            SILVER POINT CAPITAL FUND LP            AND SILVER POINT CAPITAL            OFFSHORE FUND LTD            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$87,844.88</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$87,844.88</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$87,844.88				\$87,844.88	<p>Allowed Total: \$74,795.17</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$74,795.17</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$74,795.17</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$74,795.17				\$74,795.17
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$87,844.88																							
			\$87,844.88																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$74,795.17																							
			\$74,795.17																							
<p>Claim: 14347            Date Filed: 07/31/2006            Docketed Total: \$5,486,881.18            Filing Creditor Name:            PHILIPS SEMICONDUCTORS INC            KIRKPATRICK &amp; LOCKHART            NICHOLSON GRAHAM LLP            599 LEXINGTON AVE            NEW YORK, NY 10022</p>	<p>Claim Holder Name            SPCP GROUP LLC AS AGENT FOR            SILVER POINT CAPITAL FUND LP            AND SILVER POINT CAPITAL            OFFSHORE FUND LTD            2 GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$5,486,881.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,486,881.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$5,486,881.18				\$5,486,881.18	<p>Allowed Total: \$1,917,474.40</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,917,474.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,917,474.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,917,474.40				\$1,917,474.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$5,486,881.18																							
			\$5,486,881.18																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,917,474.40																							
			\$1,917,474.40																							

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 10580            Date Filed: 07/25/2006            Docketed Total: \$203,432.68            Filing Creditor Name:            PHILLIPS PLASTICS            CORPORATION            1201 HANLEY RD            HUDSON, WI 54016</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE S 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$203,432.68</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$203,432.68</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$203,432.68				\$203,432.68			<p>Docketed Total: \$203,432.68</p> <p>Allowed Total: \$172,471.39</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$172,471.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$172,471.39</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$172,471.39				\$172,471.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$203,432.68																									
	\$203,432.68																									
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$172,471.39																							
			\$172,471.39																							
<p>Claim: 12438            Date Filed: 07/28/2006            Docketed Total: \$11,330.41            Filing Creditor Name:            PLAINFIELD STAMP ILLINOIS            INC            1351 NORTH DIVISION ST            PLAINFIELD, IL 60544</p>	<p>Claim Holder Name            PLAINFIELD STAMP ILLINOIS INC            1351 NORTH DIVISION ST            PLAINFIELD, IL 60544</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$11,330.41</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$11,330.41</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$11,330.41				\$11,330.41	<p>Docketed Total: \$11,330.41</p> <p>Allowed Total: \$5,867.91</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$5,867.91</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,867.91</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$5,867.91				\$5,867.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$11,330.41																							
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05-44567			\$5,867.91																							
			\$5,867.91																							
<p>Claim: 4268            Date Filed: 05/01/2006            Docketed Total: \$144,807.94            Filing Creditor Name:            QUALITY SCREW &amp; NUT CO            1745 PAYSHPERE CIRCLE            ADD CHG 071205 LC            CHICAGO, IL 60674</p>	<p>Claim Holder Name            QUALITY SCREW &amp; NUT CO            1745 PAYSHPERE CIRCLE            ADD CHG 071205 LC            CHICAGO, IL 60674</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$144,807.94</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$144,807.94</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$144,807.94				\$144,807.94	<p>Docketed Total: \$144,807.94</p> <p>Allowed Total: \$138,972.84</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$138,972.84</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$138,972.84</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$138,972.84				\$138,972.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$138,972.84																							
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\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 15231            Date Filed: 07/31/2006            Docketed Total: \$614,058.16            Filing Creditor Name:            QUALITY SYNTHETIC RUBBER INC            BUCKINGHAM DOOLITTLE &amp;            BURROUGHS LLP            PO BOX 1500            AKRON, OH 44309-1500            BUCKINGHAM DOOLITTLE &amp;            BURROUGHS LLP            PO BOX 1500            AKRON, OH 44309-1500</p>	<p>Claim Holder Name            QUALITY SYNTHETIC RUBBER INC            BUCKINGHAM DOOLITTLE &amp;            BURROUGHS LLP            PO BOX 1500            AKRON, OH 44309-1500</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44547</td> <td></td> <td></td> <td>\$614,058.16</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$614,058.16</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44547			\$614,058.16				<b>\$614,058.16</b>	<p>Allowed Total: \$333,450.27</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$333,450.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$333,450.27</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$333,450.27				<b>\$333,450.27</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44547			\$614,058.16																							
			<b>\$614,058.16</b>																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$333,450.27																							
			<b>\$333,450.27</b>																							
<p>Claim: 2739            Date Filed: 04/24/2006            Docketed Total: \$102,734.69            Filing Creditor Name:            QUINCY SPRING LEWIS SPRING            &amp; SIERRA LIQUIDITY FUND            2699 WHITE RD STE 255            IRVINE, CA 92614</p>	<p>Claim Holder Name            SIERRA LIQUIDITY FUND            2699 WHITE RD STE 255            IRVINE, CA 92614</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$102,734.69</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$102,734.69</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$102,734.69				<b>\$102,734.69</b>	<p>Allowed Total: \$64,447.31</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$64,447.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$64,447.31</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$64,447.31				<b>\$64,447.31</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$102,734.69																							
			<b>\$102,734.69</b>																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$64,447.31																							
			<b>\$64,447.31</b>																							
<p>Claim: 11264            Date Filed: 07/27/2006            Docketed Total: \$673,272.82            Filing Creditor Name:            REPUBLIC ENGINEERED            PRODUCTS INC            MCDONALD HOPKINS CO LPA            600 SUPERIOR AVE E STE 2100            CLEVELAND, OH 44114</p>	<p>Claim Holder Name            AMROC INVESTMENTS LLC            535 MADISON AVE 15TH FL            NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$673,272.82</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$673,272.82</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$673,272.82				<b>\$673,272.82</b>	<p>Allowed Total: \$179,774.97</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$179,774.97</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$179,774.97</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$179,774.97				<b>\$179,774.97</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$673,272.82																							
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			<b>\$179,774.97</b>																							

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 11527 Date Filed: 07/27/2006 Docketed Total: \$45,258.00 Filing Creditor Name: ROTAFORM LLC VON BRIESEN & ROPER 411 E WISCONSIN AVE STE 700 MILWAUKEE, WI 53202	Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$45,258.00 \$45,258.00	Allowed Total: \$37,322.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$37,322.00 \$37,322.00
Claim: 1216 Date Filed: 12/19/2005 Docketed Total: \$48,089.03 Filing Creditor Name: SFS INTEC INC SPRING ST & VAN REED RD PO BOX 6326 WYOMISSING, PA 19610	Claim Holder Name  HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$48,089.03 \$48,089.03	Allowed Total: \$19,911.66  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$19,911.66 \$19,911.66
Claim: 2274 Date Filed: 03/13/2006 Docketed Total: \$222,238.45 Filing Creditor Name: SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP 4440 WARRENSVILLE CENTER RD WARRENSVILLE HEIGHTS, OH 44128	Claim Holder Name  SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP 4440 WARRENSVILLE CENTER RD WARRENSVILLE HEIGHTS, OH 44128  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$222,238.45 \$222,238.45	Allowed Total: \$56,390.89  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$56,390.89 \$56,390.89

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 11247            Date Filed: 07/27/2006            Docketed Total: \$641,832.63            Filing Creditor Name:            SKF USA INC            PEPPER HAMILTON LLP            HERCULES PLZ STE 5100            1313 MARKET ST            WILMINGTON, DE 19899            1313 MARKET ST            WILMINGTON, DE 19899</p>	<p>Claim Holder Name            SKF USA INC            PEPPER HAMILTON LLP            HERCULES PLZ STE 5100            1313 MARKET ST            WILMINGTON, DE 19899</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$85,147.54</td> <td>\$556,685.09</td> </tr> <tr> <td></td> <td></td> <td><b>\$85,147.54</b></td> <td><b>\$556,685.09</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$85,147.54	\$556,685.09			<b>\$85,147.54</b>	<b>\$556,685.09</b>	<p>Allowed Total: \$29,777.40</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$29,777.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$29,777.40</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,777.40				<b>\$29,777.40</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$85,147.54	\$556,685.09																							
		<b>\$85,147.54</b>	<b>\$556,685.09</b>																							
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05-44640			\$29,777.40																							
			<b>\$29,777.40</b>																							
<p>Claim: 11274            Date Filed: 07/27/2006            Docketed Total: \$176,158.38            Filing Creditor Name:            SMALL PARTS INC            PO BOX 7002            LOGANSPORT, IN 46947            LOGANSPORT, IN 46947</p>	<p>Claim Holder Name            SMALL PARTS INC            PO BOX 7002            LOGANSPORT, IN 46947</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$176,158.38</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$176,158.38</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$176,158.38				<b>\$176,158.38</b>	<p>Allowed Total: \$100,458.41</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$100,458.41</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$100,458.41</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$100,458.41				<b>\$100,458.41</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$176,158.38																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$100,458.41																							
			<b>\$100,458.41</b>																							
<p>Claim: 14137            Date Filed: 07/31/2006            Docketed Total: \$2,752,068.75            Filing Creditor Name:            SPCP GROUP LLC AS ASSIGNEE            OF FUJIKOKI AMERICA INC            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p>	<p>Claim Holder Name            SPECIAL SITUATIONS INVESTING            GROUP INC            C/O GOLDMAN SACHS &amp; CO            85 BROAD ST 27TH FL            NEW YORK, NY 10004</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,752,068.75</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$2,752,068.75</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,752,068.75				<b>\$2,752,068.75</b>	<p>Allowed Total: \$2,707,356.75</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,707,356.75</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$2,707,356.75</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,707,356.75				<b>\$2,707,356.75</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,752,068.75																							
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05-44640			\$2,707,356.75																							
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\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 14489            Date Filed: 07/31/2006            Docketed Total: \$3,750,708.82            Filing Creditor Name:            SPCP GROUP LLC AS ASSIGNEE            OF INTERMET CORPORATION            SILVER POINT CAPITAL            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p>	<p>Claim Holder Name            SPCP GROUP LLC AS ASSIGNEE OF            INTERMET CORPORATION            SILVER POINT CAPITAL            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$3,750,708.82</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,750,708.82</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,750,708.82				\$3,750,708.82	<p>Allowed Total: \$3,724,793.18</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$3,724,793.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,724,793.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,724,793.18				\$3,724,793.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$3,750,708.82																							
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05-44640			\$3,724,793.18																							
			\$3,724,793.18																							
<p>Claim: 14134            Date Filed: 07/31/2006            Docketed Total: \$511,656.31            Filing Creditor Name:            SPCP GROUP LLC AS ASSIGNEE            OF KEY PLASTICS LLC            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p>	<p>Claim Holder Name            SPCP GROUP LLC AS ASSIGNEE OF            KEY PLASTICS LLC            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$511,656.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$511,656.31</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$511,656.31				\$511,656.31	<p>Allowed Total: \$164,793.93</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$164,793.93</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$164,793.93</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$164,793.93				\$164,793.93
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$511,656.31																							
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05-44640			\$164,793.93																							
			\$164,793.93																							
<p>Claim: 14147            Date Filed: 07/31/2006            Docketed Total: \$5,430,121.66            Filing Creditor Name:            SPCP GROUP LLC AS ASSIGNEE            OF TEXTRON FASTENING            SYSTEMS INC            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p>	<p>Claim Holder Name            GOLDMAN SACHS CREDIT            PARTNERS LP            C/O GOLDMAN SACHS &amp; CO            30 HUDSON 17TH FL            JERSEY CITY, NJ 07302</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$5,430,121.66</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,430,121.66</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,430,121.66				\$5,430,121.66	<p>Allowed Total: \$4,998,144.79</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$4,998,144.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,998,144.79</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,998,144.79				\$4,998,144.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,430,121.66																							
			\$5,430,121.66																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$4,998,144.79																							
			\$4,998,144.79																							

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 26            Date Filed: 10/17/2005            Docketed Total: \$162.00            Filing Creditor Name:            SPERRY &amp; RICE MFG CO LLC            9146 US 52            BROOKVILLE, IN 47012</p>	<p>Claim Holder Name            LIQUIDITY SOLUTIONS INC            ONE UNIVERSITY PLAZA STE 312            HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$162.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$162.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$162.00				\$162.00	<p>Allowed Total: \$40.50</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$40.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$40.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$40.50				\$40.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$162.00																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$40.50																							
			\$40.50																							
<p>Claim: 9772            Date Filed: 07/18/2006            Docketed Total: \$72,034.20            Filing Creditor Name:            SPS TECHNOLOGIES            WATERFORD COMPANY FKA            TERRY MACHINE COMPANY            CO ROBERT SZWAJKOS ESQUIRE            CURTIN &amp; HEEFNER LLP            250 N PENNSYLVANIA AVE            MORRISVILLE, PA 19067</p>	<p>Claim Holder Name            BEAR STEARNS INVESTMENT            PRODUCTS INC            CO JPMORGAN CHASE BANK NA            LEGAL DEPT            1 CHASE MANHATTAN PLAZA 26TH            FL            NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$72,034.20</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$72,034.20</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$72,034.20				\$72,034.20	<p>Allowed Total: \$63,774.83</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$63,774.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$63,774.83</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$63,774.83				\$63,774.83
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$72,034.20																							
			\$72,034.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$63,774.83																							
			\$63,774.83																							
<p>Claim: 12257            Date Filed: 07/28/2006            Docketed Total: \$217,822.60            Filing Creditor Name:            STANLEY ELECTRIC SALES OF            AMERICA INC            AFRCT LLP            199 S LOS ROBLES AVE STE 600            PASADENA, CA 91101</p>	<p>Claim Holder Name            SPCP GROUP LLC AS AGENT FOR            SILVER POINT CAPITAL FUND LP            AND SILVER POINT CAPITAL            OFFSHORE FUND LTD            TWO GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td>\$21,450.40</td> <td>\$196,372.20</td> </tr> <tr> <td></td> <td></td> <td>\$21,450.40</td> <td>\$196,372.20</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567		\$21,450.40	\$196,372.20			\$21,450.40	\$196,372.20	<p>Allowed Total: \$217,587.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$217,587.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$217,587.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$217,587.60				\$217,587.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567		\$21,450.40	\$196,372.20																							
		\$21,450.40	\$196,372.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$217,587.60																							
			\$217,587.60																							

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 10011            Date Filed: 07/20/2006            Docketed Total: \$2,009.90            Filing Creditor Name:            TERMAX CORP            DEPARTMENT 4137            CAROL STREAM, IL 60122-4137</p>	<p>Claim Holder Name            TRADE DEBT NET            281 TRESSER BLVD STE 1501            STAMFORD, CT 06901</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,009.90</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,009.90</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,009.90				\$2,009.90	<p>Allowed Total: \$99.50</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$99.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$99.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$99.50				\$99.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,009.90																							
			\$2,009.90																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$99.50																							
			\$99.50																							
<p>Claim: 10180            Date Filed: 07/21/2006            Docketed Total: \$1,670,436.79            Filing Creditor Name:            THE CHERRY CORPORATION            MCDERMOTT WILL &amp; EMERY LLP            227 W MONROE ST            CHICAGO, IL 60606-5096</p>	<p>Claim Holder Name            HAIN CAPITAL HOLDINGS LLC            301 RTE 17 6TH FL            RUTHERFORD, NJ 07070</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$1,670,436.79</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,670,436.79</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$1,670,436.79						\$1,670,436.79	<p>Allowed Total: \$1,440,545.65</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,440,545.65</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,440,545.65</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,440,545.65				\$1,440,545.65
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$1,670,436.79																									
			\$1,670,436.79																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,440,545.65																							
			\$1,440,545.65																							
<p>Claim: 2649            Date Filed: 04/13/2006            Docketed Total: \$68,059.78            Filing Creditor Name:            THE FURUKAWA ELECTRIC CO LTD            SQUIRE SANDERS &amp; DEMPSEY LLP            600 HANSEN WY            PALO ALTO, CA 94304-1043</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-47452</td> <td></td> <td></td> <td>\$68,059.78</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$68,059.78</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-47452			\$68,059.78				\$68,059.78	<p>Allowed Total: \$34,029.89</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-47452</td> <td></td> <td></td> <td>\$34,029.89</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$34,029.89</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-47452			\$34,029.89				\$34,029.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-47452			\$68,059.78																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-47452			\$34,029.89																							
			\$34,029.89																							

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 14319 Date Filed: 07/31/2006 Docketed Total: \$5,239,434.98 Filing Creditor Name: THE TIMKEN COMPANY 1835 DUEBER AVE SW PO BOX 6927 CANTON, OH 44706-0927</p>	<p>Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>\$732,657.37</td> <td>\$1,803,986.64</td> <td>\$2,702,790.97</td> </tr> <tr> <td></td> <td>\$732,657.37</td> <td>\$1,803,986.64</td> <td>\$2,702,790.97</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$732,657.37	\$1,803,986.64	\$2,702,790.97		\$732,657.37	\$1,803,986.64	\$2,702,790.97	<p>Allowed Total: \$2,847,130.71</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,847,130.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,847,130.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,847,130.71				\$2,847,130.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	\$732,657.37	\$1,803,986.64	\$2,702,790.97																							
	\$732,657.37	\$1,803,986.64	\$2,702,790.97																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,847,130.71																							
			\$2,847,130.71																							
<p>Claim: 11743 Date Filed: 07/27/2006 Docketed Total: \$1,777,501.48 Filing Creditor Name: TI GROUP AUTOMOTIVE SYSTEMS LLC GENERAL COUNSEL &amp; COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN, MI 48089-2614</p>	<p>Claim Holder Name JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,777,501.48</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,777,501.48</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,777,501.48				\$1,777,501.48	<p>Allowed Total: \$1,299,418.83</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,299,418.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,299,418.83</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,299,418.83				\$1,299,418.83
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,777,501.48																							
			\$1,777,501.48																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,299,418.83																							
			\$1,299,418.83																							
<p>Claim: 2625 Date Filed: 04/13/2006 Docketed Total: \$202,626.18 Filing Creditor Name: TINNERNMAN PALNUT ENGINEERED PRODUCTS PO BOX 10 BRUNSWICK, OH 44212</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$202,626.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$202,626.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$202,626.18				\$202,626.18	<p>Allowed Total: \$193,770.44</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$193,770.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$193,770.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$193,770.44				\$193,770.44
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$202,626.18																							
			\$202,626.18																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$193,770.44																							
			\$193,770.44																							

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\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 2627            Date Filed: 04/13/2006            Docketed Total: \$1,923.00            Filing Creditor Name:            TINNERMAN PALNUT            ENGINEERED PRODUCTS            PO BOX 10            BRUNSWICK, OH 44212-2344</p>	<p>Claim Holder Name            LIQUIDITY SOLUTIONS INC            ONE UNIVERSITY PLZ STE 312            HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44547</td> <td></td> <td></td> <td>\$1,923.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,923.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44547			\$1,923.00				\$1,923.00	<p>Allowed Total: \$384.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$384.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$384.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$384.60				\$384.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44547			\$1,923.00																							
			\$1,923.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$384.60																							
			\$384.60																							
<p>Claim: 2636            Date Filed: 04/13/2006            Docketed Total: \$4,770.00            Filing Creditor Name:            TINNERMAN PALNUT            ENGINEERED PRODUCTS            PO BOX 10            BRUNSWICK, OH 44212-2344</p>	<p>Claim Holder Name            LIQUIDITY SOLUTIONS INC            ONE UNIVERSITY PLZ STE 312            HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$4,770.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,770.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$4,770.00				\$4,770.00	<p>Allowed Total: \$2,385.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$2,385.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,385.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,385.00				\$2,385.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44567			\$2,385.00																							
			\$2,385.00																							
<p>Claim: 9435            Date Filed: 07/13/2006            Docketed Total: \$37,488.17            Filing Creditor Name:            TOPCRAFT PRECISION MOLDERS            EFT            301 IVYLAND RD            WARMINSTER, PA 18974</p>	<p>Claim Holder Name            TOPCRAFT PRECISION MOLDERS            EFT            301 IVYLAND RD            WARMINSTER, PA 18974</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$37,488.17</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$37,488.17</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,488.17				\$37,488.17	<p>Allowed Total: \$29,113.78</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$29,113.78</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$29,113.78</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,113.78				\$29,113.78
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$37,488.17																							
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05-44640			\$29,113.78																							
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\* See Exhibit H for a listing of debtor entities by case number.

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 12239            Date Filed: 07/28/2006            Docketed Total: \$599,351.09            Filing Creditor Name:            TOSHIBA AMERICA ELECTRONIC            COMPONENTS INC            WEILAND GOLDEN SMILEY WANG            EKVALL &amp; STROK            650 TOWN CENTER DR STE 950            COSTA MESA, CA 92626</p>	<p>Claim Holder Name            TOSHIBA AMERICA ELECTRONIC            COMPONENTS INC            WEILAND GOLDEN SMILEY WANG            EKVALL &amp; STROK            650 TOWN CENTER DR STE 950            COSTA MESA, CA 92626</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$599,351.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$599,351.09</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$599,351.09				\$599,351.09	<p>Allowed Total: \$174,838.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$174,838.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$174,838.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$174,838.00				\$174,838.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$599,351.09																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$174,838.00																							
			\$174,838.00																							
<p>Claim: 12377            Date Filed: 07/28/2006            Docketed Total: \$1,792.00            Filing Creditor Name:            TROSTEL LIMITED FORMERLY            KNOWN AS TROSTEL ALBERT            PACKING            901 MAXWELL ST            LAKE GENEVA, WI 53147</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$1,792.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,792.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,792.00				\$1,792.00	<p>Allowed Total: \$896.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$896.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$896.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$896.00				\$896.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$896.00																							
			\$896.00																							
<p>Claim: 8340            Date Filed: 06/22/2006            Docketed Total: \$2,348.64            Filing Creditor Name:            TWOSON ESP INC            PO BOX 131            718 MASSACHU SSETTS AVE            MATTHEWS, IN 46957</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE S 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$2,348.64</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,348.64</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,348.64				\$2,348.64	<p>Allowed Total: \$1,174.32</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$1,174.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,174.32</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,174.32				\$1,174.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$2,348.64																							
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05-44567			\$1,174.32																							
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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 11233            Date Filed: 07/26/2006            Docketed Total: \$134,780.90            Filing Creditor Name:            TWOSON TOOL CO INC            PO BOX 591            MUNCIE, IN 47308</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE S 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$134,780.90</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$134,780.90</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$134,780.90				\$134,780.90	<p>Allowed Total: \$116,565.04</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$116,565.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$116,565.04</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$116,565.04				\$116,565.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$134,780.90																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$116,565.04																							
			\$116,565.04																							
<p>Claim: 10233            Date Filed: 07/21/2006            Docketed Total: \$287,522.77            Filing Creditor Name:            UFE INC            PO BOX 7            STILLWATER, MN 55082-0007</p>	<p>Claim Holder Name            UFE INC            PO BOX 7            STILLWATER, MN 55082-0007</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$287,522.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$287,522.77</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$287,522.77				\$287,522.77	<p>Allowed Total: \$285,962.77</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$285,962.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$285,962.77</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$285,962.77				\$285,962.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$287,522.77																							
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05-44640			\$285,962.77																							
			\$285,962.77																							
<p>Claim: 11640            Date Filed: 07/27/2006            Docketed Total: \$6,183,936.00            Filing Creditor Name:            VICTORY PACKAGING LP            VICTORY PACKAGING LLP            3555 TIMMONS LAND STE 1440            HOUSTON, TX 77027</p>	<p>Claim Holder Name            VICTORY PACKAGING LP            VICTORY PACKAGING LLP            3555 TIMMONS LAND STE 1440            HOUSTON, TX 77027</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>UNL</td> <td>\$6,183,936.00</td> </tr> <tr> <td></td> <td></td> <td>UNL</td> <td>\$6,183,936.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$6,183,936.00			UNL	\$6,183,936.00	<p>Allowed Total: \$3,180,058.44</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$3,180,058.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,180,058.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,180,058.44				\$3,180,058.44
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		UNL	\$6,183,936.00																							
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05-44640			\$3,180,058.44																							
			\$3,180,058.44																							

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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 9454 Date Filed: 07/13/2006 Docketed Total: \$23,391.86 Filing Creditor Name: VISHAY AMERICAS INC 1 GREENWICH PL SHELTON, CT 06484</p>	<p>Claim Holder Name  VISHAY AMERICAS INC 1 GREENWICH PL SHELTON, CT 06484</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$23,391.86</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$23,391.86</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$23,391.86				\$23,391.86	<p>Allowed Total: \$14,166.86</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$14,166.86</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$14,166.86</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$14,166.86				\$14,166.86
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567	_____	_____	\$23,391.86																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567	_____	_____	\$14,166.86																							
			\$14,166.86																							
<p>Claim: 7205 Date Filed: 05/31/2006 Docketed Total: \$26,066.24 Filing Creditor Name: WALCO CORPORATION PO BOX 9 GLENNSHAW, PA 15116</p>	<p>Claim Holder Name  LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$26,066.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$26,066.24</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$26,066.24				\$26,066.24	<p>Allowed Total: \$5,424.28</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$5,424.28</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,424.28</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$5,424.28				\$5,424.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$26,066.24																							
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05-44640	_____	_____	\$5,424.28																							
			\$5,424.28																							
<p>Claim: 10076 Date Filed: 07/20/2006 Docketed Total: \$0.00 Filing Creditor Name: WOCO INDUSTRIETECHNIK GMBH 25800 NORTHWESTERN HWY 1000 SOUTHFIELD, MI 48075-1000</p>	<p>Claim Holder Name  WOCO INDUSTRIETECHNIK GMBH 25800 NORTHWESTERN HWY 1000 SOUTHFIELD, MI 48075-1000</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	UNL				UNL	<p>Allowed Total: \$77,084.27</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$77,084.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$77,084.27</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$77,084.27				\$77,084.27
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	UNL																							
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## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 16447            Date Filed: 12/08/2006            Docketed Total: \$76,844.72            Filing Creditor Name:            WRIGHT PLASTIC PRODUCTS CO LLC            201 CONDENSERY RD            SHERIDAN, MI 48884</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE S 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$76,844.72</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$76,844.72</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$76,844.72				\$76,844.72	<p>Allowed Total: \$91,270.07</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$91,270.07</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$91,270.07</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$91,270.07				\$91,270.07
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05-44567			\$91,270.07																							
			\$91,270.07																							
<p>Claim: 7282            Date Filed: 06/01/2006            Docketed Total: \$44,400.00            Filing Creditor Name:            XILINX INC            ONE UNIVERSITY PLAZA STE 312            HACKENSACK, NJ 07601</p>	<p>Claim Holder Name            LIQUIDITY SOLUTIONS INC AS            ASSIGNEE OF XILINX INC            ONE UNIVERSITY PLZ STE 312            HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$44,400.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$44,400.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$44,400.00				\$44,400.00	<p>Allowed Total: \$30,750.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$30,750.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$30,750.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$30,750.00				\$30,750.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																				
Claim: 13183 Date Filed: 07/31/2006 Docketed Total: \$1,484,512.92 Filing Creditor Name: YAZAKI NORTH AMERICA INC 6801 N HAGGERTY RD CANTON, MI 48187-3538	<p>Claim Holder Name YAZAKI NORTH AMERICA INC 6601 HAGGERTY RD CANTON, MI 48187</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,084,784.98</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,084,784.98</td> </tr> </tbody> </table> <p>Claim Holder Name YAZAKI NORTH AMERICA INC 6801 N HAGGERTY RD CANTON, MI 48187-3538</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>\$399,727.94</td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td>\$399,727.94</td> <td></td> <td>UNL</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,084,784.98				\$1,084,784.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$399,727.94		UNL		\$399,727.94		UNL	<p>Allowed Total: \$202,242.27</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$202,242.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$202,242.27</td> </tr> </tbody> </table> <p>Allowed Total: \$28,864.18</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$28,864.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$28,864.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$202,242.27				\$202,242.27	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00	05-44567			\$28,864.18				\$28,864.18
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05-44567			\$28,864.18																																																			
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Claim: 3375 Date Filed: 04/28/2006 Docketed Total: \$2,678.08 Filing Creditor Name: ZIERICK MFG CO 131 RADIO CIRCLE MOUNT KISCO, NY 10549	<p>Claim Holder Name ZIERICK MFG CO 131 RADIO CIRCLE MOUNT KISCO, NY 10549</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$2,678.08</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,678.08</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,678.08				\$2,678.08	<p>Allowed Total: \$102.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$102.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$102.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$102.00				\$102.00																												
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05-44567			\$102.00																																																			
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		<p><b>Total Claims To Be Allowed: 113</b></p> <p><b>Total Amount As Docketed:</b> \$88,354,360.54</p> <p><b>Total Amount As Allowed:</b> \$56,428,912.38</p>																																																				

\* See Exhibit H for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 11413 Date Filed: 07/27/2006 Docketed Total: \$617,679.20 Filing Creditor Name: ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF &amp; WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507 CHICAGO, IL 60606-7507</p>	<p>Claim Holder Name  ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF &amp; WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$617,679.20</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$617,679.20</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$617,679.20				\$617,679.20	<p>Allowed Total: \$231,086.97</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$231,086.97</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$231,086.97</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$231,086.97				\$231,086.97
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$231,086.97																							
			\$231,086.97																							
<p>Claim: 123 Date Filed: 10/25/2005 Docketed Total: \$127,102.34 Filing Creditor Name: ADVENT TOOL &amp; MOLD INC 999 RIDGEWAY AVE ROCHESTER, NY 14615</p>	<p>Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$127,102.34</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$127,102.34</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$127,102.34				\$127,102.34	<p>Allowed Total: \$111,018.85</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$111,018.85</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$111,018.85</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$111,018.85				\$111,018.85
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05-44640			\$111,018.85																							
			\$111,018.85																							
<p>Claim: 4232 Date Filed: 05/01/2006 Docketed Total: \$32,587.26 Filing Creditor Name: ALCOTEC WIRE CO 2750 AERO PK DR TRAVERSE CITY, MI 49686-9103</p>	<p>Claim Holder Name  ALCOTEC WIRE CO 2750 AERO PK DR TRAVERSE CITY, MI 49686-9103</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$32,587.26</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$32,587.26</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$32,587.26				\$32,587.26	<p>Allowed Total: \$3,665.92</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$3,665.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,665.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,665.92				\$3,665.92
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05-44640			\$3,665.92																							
			\$3,665.92																							
<p>Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$78,385.24 Filing Creditor Name: ALLIANCE PLASTICS EFT 3123 STATION RD ERIE, PA 16510</p>	<p>Claim Holder Name  ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$78,385.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$78,385.24</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$78,385.24				\$78,385.24	<p>Allowed Total: \$56,610.31</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$56,610.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$56,610.31</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$56,610.31				\$56,610.31
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CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 15139            Date Filed: 07/31/2006            Docketed Total: \$59,414.30            Filing Creditor Name:            AMERICAN COIL SPRING COMPANY            MILLER JOHNSON            PO BOX 306            GRAND RAPIDS, MI 49501-0306</p>	<p>Claim Holder Name            AMERICAN COIL SPRING COMPANY            MILLER JOHNSON            PO BOX 306            GRAND RAPIDS, MI 49501-0306</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$59,414.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$59,414.30</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,414.30				\$59,414.30	<p>Allowed Total: \$51,402.10</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$51,402.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$51,402.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$51,402.10				\$51,402.10
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05-44640			\$51,402.10																							
			\$51,402.10																							
<p>Claim: 15203            Date Filed: 07/31/2006            Docketed Total: \$110,591.58            Filing Creditor Name:            AMI INDUSTRIES INC            5093 N RED OAK RD            LEWISTON, MI 49756</p>	<p>Claim Holder Name            CONTRARIAN FUNDS LLC            411 W PUTNAM AVE STE 225            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$110,591.58</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$110,591.58</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$110,591.58				\$110,591.58	<p>Allowed Total: \$8,868.88</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$8,868.88</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$8,868.88</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,868.88				\$8,868.88
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05-44640			\$8,868.88																							
			\$8,868.88																							
<p>Claim: 8725            Date Filed: 06/28/2006            Docketed Total: \$57,311.51            Filing Creditor Name:            AMROC INVESTMENTS LLC AS            ASSIGNEE OF SINCLAIR &amp; RUSH            INC            535 MADISON AVE 15TH FL            NEW YORK, NY 10022</p>	<p>Claim Holder Name            AMROC INVESTMENTS LLC            535 MADISON AVE 15TH FL            NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$57,311.51</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$57,311.51</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$57,311.51				\$57,311.51	<p>Allowed Total: \$40,529.86</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$40,529.86</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$40,529.86</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$40,529.86				\$40,529.86
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$40,529.86																							
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 11196 Date Filed: 07/26/2006 Docketed Total: \$59,444.55 Filing Creditor Name: AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$59,444.55</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$59,444.55</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,444.55				<b>\$59,444.55</b>	<p>Docketed Total: \$59,444.55 Allowed Total: \$5,732.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$5,732.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$5,732.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,732.00				<b>\$5,732.00</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$59,444.55																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,732.00																							
			<b>\$5,732.00</b>																							
<p>Claim: 12346 Date Filed: 07/28/2006 Docketed Total: \$215,079.82 Filing Creditor Name: ANGELL DEMMEL NORTH AMERICA INC 1516 STANLEY AVE DAYTON, OH 45404</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$46,948.73</td> <td>\$168,131.09</td> </tr> <tr> <td></td> <td></td> <td><b>\$46,948.73</b></td> <td><b>\$168,131.09</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$46,948.73	\$168,131.09			<b>\$46,948.73</b>	<b>\$168,131.09</b>	<p>Docketed Total: \$215,079.82 Allowed Total: \$185,481.47</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$185,481.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$185,481.47</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$185,481.47				<b>\$185,481.47</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$46,948.73	\$168,131.09																							
		<b>\$46,948.73</b>	<b>\$168,131.09</b>																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$185,481.47																							
			<b>\$185,481.47</b>																							
<p>Claim: 4458 Date Filed: 05/02/2006 Docketed Total: \$11,070.00 Filing Creditor Name: ARMADA RUBBER MANUFACTURING COMPANY PO BOX 579 ARMADA, MI 48005-0579</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$1,210.00</td> <td>\$9,860.00</td> </tr> <tr> <td></td> <td></td> <td><b>\$1,210.00</b></td> <td><b>\$9,860.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,210.00	\$9,860.00			<b>\$1,210.00</b>	<b>\$9,860.00</b>	<p>Docketed Total: \$11,070.00 Allowed Total: \$9,100.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$9,100.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$9,100.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,100.00				<b>\$9,100.00</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$1,210.00	\$9,860.00																							
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05-44640			\$9,100.00																							
			<b>\$9,100.00</b>																							
<p>Claim: 13825 Date Filed: 07/31/2006 Docketed Total: \$330,238.12 Filing Creditor Name: ARNESES ELECTRICOS AUTOMOTRICES S A DE C V CLEARY GOTTLIEB STEEN &amp; HAMILTON LLP ONE LIBERTY PLZ NEW YORK, NY 10006</p>	<p>Claim Holder Name BANK OF AMERICA N A 1 BRYANT PARK NEW YORK, NY 10035</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$330,238.12</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$330,238.12</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$330,238.12				<b>\$330,238.12</b>	<p>Docketed Total: \$330,238.12 Allowed Total: \$327,390.54</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$327,390.54</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$327,390.54</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$327,390.54				<b>\$327,390.54</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$330,238.12																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$327,390.54																							
			<b>\$327,390.54</b>																							

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 2164            Date Filed: 03/01/2006            Docketed Total: \$369,751.60            Filing Creditor Name:            ASM CAPITAL            7600 JERICHO TPKE STE 302            WOODBURY, NY 11797</p>	<p>Claim Holder Name            ASM CAPITAL            7600 JERICHO TPKE STE 302            WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$369,751.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$369,751.60</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$369,751.60				<b>\$369,751.60</b>	<p>Allowed Total: \$360.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$360.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$360.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$360.00				<b>\$360.00</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	_____	_____	\$369,751.60																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	_____	_____	\$360.00																											
			<b>\$360.00</b>																											
<p>Claim: 2318            Date Filed: 03/16/2006            Docketed Total: \$135,690.16            Filing Creditor Name:            ASM CAPITAL            7600 JERICHO TPKE STE 302            WOODBURY, NY 11797</p>	<p>Claim Holder Name            ASM CAPITAL            7600 JERICHO TPKE STE 302            WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$135,690.16</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$135,690.16</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$135,690.16				<b>\$135,690.16</b>	<p>Allowed Total: \$126,503.74</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$110,688.30</td> </tr> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$15,815.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$126,503.74</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$110,688.30	05-44640	_____	_____	\$15,815.44				<b>\$126,503.74</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	_____	_____	\$135,690.16																											
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05-44567	_____	_____	\$110,688.30																											
05-44640	_____	_____	\$15,815.44																											
			<b>\$126,503.74</b>																											
<p>Claim: 2090            Date Filed: 02/21/2006            Docketed Total: \$467,697.04            Filing Creditor Name:            ASM CAPITAL            7600 JERICHO TURNPIKE STE 302            WOODBURY, NY 11797</p>	<p>Claim Holder Name            ASM CAPITAL            7600 JERICHO TURNPIKE STE 302            WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$467,697.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$467,697.04</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$467,697.04				<b>\$467,697.04</b>	<p>Allowed Total: \$442,461.61</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$442,461.61</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$442,461.61</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$442,461.61				<b>\$442,461.61</b>				
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05-44640	_____	_____	\$442,461.61																											
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 1165            Date Filed: 12/14/2005            Docketed Total: \$1,280,342.50            Filing Creditor Name:            ATTEL CORPORATION            2325 ORCHARD PKWY            SAN JOSE, CA 95131</p>	<p>Claim Holder Name            ATMEL CORPORATION            2325 ORCHARD PKWY            SAN JOSE, CA 95131</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,280,342.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,280,342.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,280,342.50				\$1,280,342.50	<p>Docketed Total: \$1,280,342.50</p> <p>Allowed Total: \$674,272.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$627,760.00</td> </tr> <tr> <td>05-44539</td> <td></td> <td></td> <td>\$46,512.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$674,272.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$627,760.00	05-44539			\$46,512.00				\$674,272.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640			\$627,760.00																											
05-44539			\$46,512.00																											
			\$674,272.00																											
<p>Claim: 1081            Date Filed: 12/02/2005            Docketed Total: \$60,182.00            Filing Creditor Name:            AUSTRIAMICROSYSTEMS AG            AUSTRIAMICROSYSTEMS AG            SCHLOSS PREMSLAETEN            UNTERPREMSTAELTEN, A 8141            AUSTRIA</p>	<p>Claim Holder Name            AUSTRIAMICROSYSTEMS AG            AUSTRIAMICROSYSTEMS AG            SCHLOSS PREMSLAETEN            UNTERPREMSTAELTEN, A 8141            AUSTRIA</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$60,182.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$60,182.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$60,182.00				\$60,182.00	<p>Docketed Total: \$60,182.00</p> <p>Allowed Total: \$30,091.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$30,091.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$30,091.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$30,091.00				\$30,091.00				
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05-44640			\$30,091.00																											
			\$30,091.00																											
<p>Claim: 8141            Date Filed: 06/19/2006            Docketed Total: \$34,290.00            Filing Creditor Name:            AUSTRIAMICROSYSTEMS AG            SCHLOSS PREMSLAETEN            UNTERPREMSTAELTEN, A-8141            AUSTRIA</p>	<p>Claim Holder Name            AUSTRIAMICROSYSTEMS AG            SCHLOSS PREMSLAETEN            UNTERPREMSTAELTEN, A-8141            AUSTRIA</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$34,290.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$34,290.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$34,290.00				\$34,290.00	<p>Docketed Total: \$34,290.00</p> <p>Allowed Total: \$885.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$885.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$885.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$885.00				\$885.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$34,290.00																											
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05-44640			\$885.00																											
			\$885.00																											

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 5453            Date Filed: 05/10/2006            Docketed Total: \$154,424.36            Filing Creditor Name:            Avery Dennison Corporation            Avery Dennison Corporation            7590 Auburn Rd            Painesville, OH 44077</p>	<p>Claim Holder Name            Avery Dennison Corporation            Avery Dennison Corporation            7590 Auburn Rd            Painesville, OH 44077</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$154,424.36</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$154,424.36</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$154,424.36				<b>\$154,424.36</b>	<p>Allowed Total: \$98,950.93</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$98,950.93</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$98,950.93</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$98,950.93				<b>\$98,950.93</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$154,424.36																											
			<b>\$154,424.36</b>																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$98,950.93																											
			<b>\$98,950.93</b>																											
<p>Claim: 9755            Date Filed: 07/18/2006            Docketed Total: \$119,379.15            Filing Creditor Name:            AVX Corp            801 17th Ave S            Myrtle Beach, SC 29577-424</p>	<p>Claim Holder Name            AVX Corp            801 17th Ave S            Myrtle Beach, SC 29577-424</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$11,894.48</td> <td>\$107,484.67</td> </tr> <tr> <td></td> <td></td> <td><b>\$11,894.48</b></td> <td><b>\$107,484.67</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$11,894.48	\$107,484.67			<b>\$11,894.48</b>	<b>\$107,484.67</b>	<p>Allowed Total: \$9,368.13</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$8,948.30</td> </tr> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$419.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$9,368.13</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,948.30	05-44567			\$419.83				<b>\$9,368.13</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$11,894.48	\$107,484.67																											
		<b>\$11,894.48</b>	<b>\$107,484.67</b>																											
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05-44640			\$8,948.30																											
05-44567			\$419.83																											
			<b>\$9,368.13</b>																											
<p>Claim: 11459            Date Filed: 07/27/2006            Docketed Total: \$156,246.02            Filing Creditor Name:            Bailey Mfg Co LLC            10987 Bennett State Rd            Forestville, NY 14062</p>	<p>Claim Holder Name            BAILEY MFG CO LLC            10987 BENNETT STATE RD            FORESTVILLE, NY 14062</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$156,246.02</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$156,246.02</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$156,246.02				<b>\$156,246.02</b>	<p>Allowed Total: \$115,161.48</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$115,161.48</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$115,161.48</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$115,161.48				<b>\$115,161.48</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$156,246.02																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$115,161.48																											
			<b>\$115,161.48</b>																											

\* See Exhibit H for a listing of debtor entities by case number.

**EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)**

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED			
Claim: 10558 Date Filed: 07/24/2006 Docketed Total: \$620,518.73 Filing Creditor Name: BATESVILLE TOOL & DIE INC 177 SIX PINE RANCH RD BATESVILLE, IN 47006	Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	Docketed Total:	\$620,518.73	Allowed Total:	\$589,587.21
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$620,518.73	
				\$620,518.73	\$589,587.21
Claim: 1791 Date Filed: 02/06/2006 Docketed Total: \$8,866.55 Filing Creditor Name: BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067	Claim Holder Name  BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067	Docketed Total:	\$8,866.55	Allowed Total:	\$1,361.73
	<u>Case Number*</u> 05-44624	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$8,866.55	
				\$8,866.55	\$1,361.73
Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$31,570.05 Filing Creditor Name: BELLMAN MELCOR INC 18333 S 76TH AVE PO BOX 188 TINLEY PK, IL 60477	Claim Holder Name  MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total:	\$31,570.05	Allowed Total:	\$16,805.20
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$31,570.05	
				\$31,570.05	\$16,805.20
Claim: 12448 Date Filed: 07/28/2006 Docketed Total: \$33,219.20 Filing Creditor Name: BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317	Claim Holder Name  BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317	Docketed Total:	\$33,219.20	Allowed Total:	\$3,307.00
	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$33,219.20	
				\$33,219.20	\$3,307.00

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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 1389            Date Filed: 12/30/2005            Docketed Total: \$10,302.88            Filing Creditor Name:            BONA VISTA PROGRAMS INC            1220 E LAGUNA            PO BOX 2496            KOKOMO, IN 46904-2496</p>	<p>Claim Holder Name            BONA VISTA PROGRAMS INC            1220 E LAGUNA            PO BOX 2496            KOKOMO, IN 46904-2496</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$10,302.88</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$10,302.88</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$10,302.88				\$10,302.88	<p>Allowed Total: \$10,157.80</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$10,157.80</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$10,157.80</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,157.80				\$10,157.80
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$10,302.88																							
			\$10,302.88																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$10,157.80																							
			\$10,157.80																							
<p>Claim: 16300            Date Filed: 09/12/2006            Docketed Total: \$54,069.91            Filing Creditor Name:            BRAININ ADVANCE INDUSTRIES INC            111 S MAIN ST STE C11            PO BOX 9095            BRECKENRIDGE, CO 80424</p>	<p>Claim Holder Name            REDROCK CAPITAL PARTNERS LLC            475 17TH ST STE 544            DENVER, CO 80202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$54,069.91</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$54,069.91</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$54,069.91				\$54,069.91	<p>Allowed Total: \$5,628.57</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$5,628.57</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,628.57</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,628.57				\$5,628.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$54,069.91																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,628.57																							
			\$5,628.57																							
<p>Claim: 1908            Date Filed: 02/08/2006            Docketed Total: \$6,425.10            Filing Creditor Name:            BUEHLER MOTOR INC            175 SOUTHPORT DRIVE STE 900            MORRISVILLE, NC 27560</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$6,425.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,425.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$6,425.10				\$6,425.10	<p>Allowed Total: \$92.40</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$92.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$92.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$92.40				\$92.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$92.40																							
			\$92.40																							
<p>Claim: 16247            Date Filed: 08/18/2006            Docketed Total: \$579,130.61            Filing Creditor Name:            C THORREZ INDUSTRIES INC            4909 W MICHIGAN AVE            JACKSON, MI 49201</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$579,130.61</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$579,130.61</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$579,130.61				\$579,130.61	<p>Allowed Total: \$126,534.31</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$126,534.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$126,534.31</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$126,534.31				\$126,534.31
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$579,130.61																							
			\$579,130.61																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$126,534.31																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 8373            Date Filed: 06/22/2006            Docketed Total: \$778,532.62            Filing Creditor Name:            CAPSONIC AUTOMOTIVE INC            460 S SECOND ST            ELGIN, IL 60123</p>	<p>Claim Holder Name            REDROCK CAPITAL PARTNERS LLC            475 17TH ST STE 544            DENVER, CO 80202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$778,532.62</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$778,532.62</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$778,532.62				\$778,532.62	<p>Allowed Total: \$567.39</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$567.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$567.39</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$567.39				\$567.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$567.39																							
			\$567.39																							
<p>Claim: 7659            Date Filed: 06/08/2006            Docketed Total: \$298,168.53            Filing Creditor Name:            CAPSONIC GROUP LLC            460 S 2ND ST            ELGIN, IL 60123</p>	<p>Claim Holder Name            REDROCK CAPITAL PARTNERS LLC            475 17TH ST STE 544            DENVER, CO 80202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$298,168.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$298,168.53</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$298,168.53				\$298,168.53	<p>Allowed Total: \$292,724.45</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$292,724.45</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$292,724.45</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$292,724.45				\$292,724.45
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$292,724.45																							
			\$292,724.45																							
<p>Claim: 16277            Date Filed: 08/29/2006            Docketed Total: \$659,587.74            Filing Creditor Name:            CERTIFIED TOOL &amp;            MANUFACTURING            1201 ESTES AVE            ELK GROVE VILLAGE, IL            60007-5401</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 22ND FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$545,737.74</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$545,737.74</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$545,737.74				\$545,737.74	<p>Allowed Total: \$0.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$0.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00				\$0.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$545,737.74																							
			\$545,737.74																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$0.00																							
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	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$113,850.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$113,850.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$113,850.00				\$113,850.00	<p>Allowed Total: \$635,344.35</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$635,344.35</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$635,344.35</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$635,344.35				\$635,344.35
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$113,850.00																							
			\$113,850.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$635,344.35																							
			\$635,344.35																							

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 7170 Date Filed: 05/31/2006 Docketed Total: \$21,222.25 Filing Creditor Name: COMPONENT PLASTICS INC 700 TOLLGATE RD ELGIN, IL 60123	Claim Holder Name  COMPONENT PLASTICS INC 700 TOLLGATE RD ELGIN, IL 60123  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$21,222.25 \$21,222.25	Allowed Total: \$18,982.25  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$18,982.25 \$18,982.25
Claim: 14247 Date Filed: 07/31/2006 Docketed Total: \$45,870.92 Filing Creditor Name: CONTINENTAL MIDLAND LLC MUCH SHELIST 191 N WACKER DR STE 1800 CHICAGO, IL 60606	Claim Holder Name  CONTINENTAL MIDLAND LLC MUCH SHELIST 191 N WACKER DR STE 1800 CHICAGO, IL 60606  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$45,870.92 \$45,870.92	Allowed Total: \$30,452.74  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$30,452.74 \$30,452.74
Claim: 12685 Date Filed: 07/28/2006 Docketed Total: \$91,628.77 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830  ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name  CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$91,628.77 \$91,628.77	Allowed Total: \$64,801.77  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$64,801.77 \$64,801.77

\* See Exhibit H for a listing of debtor entities by case number.

**EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)**

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED			
Claim: 10402 Date Filed: 07/24/2006 Docketed Total: \$220,188.26 Filing Creditor Name: COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191	Claim Holder Name  COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191	Docketed Total:	\$220,188.26	Allowed Total:	\$45,441.87
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$220,188.26	
				\$220,188.26	\$45,441.87
					\$45,441.87
Claim: 16018 Date Filed: 08/09/2006 Docketed Total: \$3,352.00 Filing Creditor Name: DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051	Claim Holder Name  DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051	Docketed Total:	\$3,352.00	Allowed Total:	\$1,300.00
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$3,352.00	
				\$3,352.00	\$1,300.00
					\$1,300.00
Claim: 2747 Date Filed: 04/24/2006 Docketed Total: \$71,255.39 Filing Creditor Name: DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070	Claim Holder Name  DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070	Docketed Total:	\$71,255.39	Allowed Total:	\$53,085.76
	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$71,255.39	
				\$71,255.39	\$53,085.76
					\$53,085.76
Claim: 15226 Date Filed: 07/31/2006 Docketed Total: \$87,775.20 Filing Creditor Name: DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538	Claim Holder Name  DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538	Docketed Total:	\$87,775.20	Allowed Total:	\$80,539.55
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$87,775.20	
				\$87,775.20	\$80,539.55
					\$80,539.55

\* See Exhibit H for a listing of debtor entities by case number

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 1586            Date Filed: 01/17/2006            Docketed Total: \$16,269.10            Filing Creditor Name:            DEVRIES INTERNATIONAL INC            1645 REYNOLDS AVE            IRVINE, CA 92614</p>	<p>Claim Holder Name            DEVRIES INTERNATIONAL INC            1645 REYNOLDS AVE            IRVINE, CA 92614</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$16,269.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$16,269.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$16,269.10				\$16,269.10	<p>Docketed Total: \$16,269.10</p> <p>Allowed Total: \$15,489.10</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$15,489.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,489.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$15,489.10				\$15,489.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$16,269.10																							
			\$16,269.10																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$15,489.10																							
			\$15,489.10																							
<p>Claim: 14401            Date Filed: 07/31/2006            Docketed Total: \$4,652.71            Filing Creditor Name:            DOTT INDUSTRIES INC            40950 WOODWARD AVE STE 100            BLOOMFIELD HILLS, MI 48304</p>	<p>Claim Holder Name            DOTT INDUSTRIES INC            40950 WOODWARD AVE STE 100            BLOOMFIELD HILLS, MI 48304</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$4,652.71</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,652.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$4,652.71						\$4,652.71	<p>Docketed Total: \$4,652.71</p> <p>Allowed Total: \$3,294.59</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$3,294.59</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,294.59</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,294.59				\$3,294.59
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$4,652.71																									
			\$4,652.71																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$3,294.59																							
			\$3,294.59																							
<p>Claim: 14402            Date Filed: 07/31/2006            Docketed Total: \$18,385.92            Filing Creditor Name:            DOTT INDUSTRIES INC            40950 WOODWARD AVE STE 100            BLOOMFIELD HILLS, MI 48304</p>	<p>Claim Holder Name            DOTT INDUSTRIES INC            40950 WOODWARD AVE STE 100            BLOOMFIELD HILLS, MI 48304</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>\$18,385.92</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$18,385.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	\$18,385.92						\$18,385.92	<p>Docketed Total: \$18,385.92</p> <p>Allowed Total: \$2,903.04</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$2,903.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,903.04</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,903.04				\$2,903.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567	\$18,385.92																									
			\$18,385.92																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$2,903.04																							
			\$2,903.04																							
<p>Claim: 7343            Date Filed: 06/02/2006            Docketed Total: \$59,296.80            Filing Creditor Name:            DOW CORNING CORP            2200 W SALZBURG RD            MIDLAND, MI 48686</p>	<p>Claim Holder Name            DOW CORNING CORP            2200 W SALZBURG RD            MIDLAND, MI 48686</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$59,296.80</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$59,296.80</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,296.80				\$59,296.80	<p>Docketed Total: \$59,296.80</p> <p>Allowed Total: \$17,184.49</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$17,184.49</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$17,184.49</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$17,184.49				\$17,184.49
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$59,296.80																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$17,184.49																							
			\$17,184.49																							

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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 7341            Date Filed: 06/02/2006            Docketed Total: \$34,468.09            Filing Creditor Name:            DOW CORNING CORPORATION            2200 W SALZBURG RD            MIDLAND, MI 48686</p>	<p>Claim Holder Name            DOW CORNING CORPORATION            2200 W SALZBURG RD            MIDLAND, MI 48686</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$34,468.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$34,468.09</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,468.09				\$34,468.09	<p>Allowed Total: \$26,554.57</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$26,554.57</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$26,554.57</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$26,554.57				\$26,554.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$34,468.09																							
			\$34,468.09																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$26,554.57																							
			\$26,554.57																							
<p>Claim: 116            Date Filed: 10/25/2005            Docketed Total: \$289,004.91            Filing Creditor Name:            DRAKA AUTOMOTIVE GMBH            DICKESTR 23            WUPPERTAL, D 42369            GERMANY</p>	<p>Claim Holder Name            DRAKA AUTOMOTIVE GMBH            DICKESTR 23            WUPPERTAL, D 42369            GERMANY</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$289,004.91</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$289,004.91</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$289,004.91				\$289,004.91	<p>Allowed Total: \$11,929.34</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$11,929.34</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$11,929.34</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,929.34				\$11,929.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$289,004.91																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$11,929.34																							
			\$11,929.34																							
<p>Claim: 9916            Date Filed: 07/19/2006            Docketed Total: \$86,129.80            Filing Creditor Name:            DYBROOK PRODUCTS INC            5232 TOD AVE S W UNIT 23            WARREN, OH 44481-972</p>	<p>Claim Holder Name            AMROC INVESTMENTS LLC            535 MADISON AVE 15TH FL            NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$86,129.80</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$86,129.80</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$86,129.80				\$86,129.80	<p>Allowed Total: \$56,728.06</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$56,728.06</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$56,728.06</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$56,728.06				\$56,728.06
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$86,129.80																							
			\$86,129.80																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$56,728.06																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 8376          Date Filed: 06/22/2006          Docketed Total: \$131,187.07          Filing Creditor Name:            DYNACAST CANADA INC            HUNTON &amp; WILLIAMS LLC            RIVERFRONT PLZ EAST TOWER            951 E BYRD ST            RICHMOND, VA 23219            RICHMOND, VA 23219</p>	<p>Claim Holder Name            DYNACAST CANADA INC            HUNTON &amp; WILLIAMS LLC            RIVERFRONT PLZ EAST TOWER            951 E BYRD ST            RICHMOND, VA 23219</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$3,221.49</td> <td></td> <td>\$127,965.58</td> </tr> <tr> <td></td> <td><b>\$3,221.49</b></td> <td></td> <td><b>\$127,965.58</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$3,221.49		\$127,965.58		<b>\$3,221.49</b>		<b>\$127,965.58</b>	<p>Allowed Total: \$115,316.42</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$68.19</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$115,248.23</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$115,316.42</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$68.19	05-44640			\$115,248.23				<b>\$115,316.42</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44567			\$68.19																											
05-44640			\$115,248.23																											
			<b>\$115,316.42</b>																											
<p>Claim: 1464          Date Filed: 01/09/2006          Docketed Total: \$122,867.13          Filing Creditor Name:            ERWIN QUARDER INC            5101 KRAFT AVE SE            GRAND RAPIDS, MI 49512            GRAND RAPIDS, MI 49512</p>	<p>Claim Holder Name            ERWIN QUARDER INC            5101 KRAFT AVE SE            GRAND RAPIDS, MI 49512</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$122,867.13</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$122,867.13</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$122,867.13				<b>\$122,867.13</b>	<p>Allowed Total: \$18,036.90</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$18,036.90</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$18,036.90</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$18,036.90				<b>\$18,036.90</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44567			\$18,036.90																											
			<b>\$18,036.90</b>																											
<p>Claim: 9461          Date Filed: 07/13/2006          Docketed Total: \$52,740.26          Filing Creditor Name:            EVOX RIFA INC            1900 N ROSELLE RD STE 405            SCHAUMBURG, IL 60195-3172            SCHAUMBURG, IL 60195-3172</p>	<p>Claim Holder Name            EVOX RIFA INC            1900 N ROSELLE RD STE 405            SCHAUMBURG, IL 60195-3172</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$52,740.26</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$52,740.26</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$52,740.26				<b>\$52,740.26</b>	<p>Allowed Total: \$22,878.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$22,878.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$22,878.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$22,878.00				<b>\$22,878.00</b>				
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 16751 Date Filed: 12/05/2007 Docketed Total: \$250,422.69 Filing Creditor Name: F&G MULTI SLIDE INC 130 INDUSTRIAL DR FRANKLIN, OH 45005	Claim Holder Name  F&G MULTI SLIDE INC 130 INDUSTRIAL DR FRANKLIN, OH 45005  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$250,422.69 \$250,422.69	Allowed Total: \$237,791.47  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$237,791.47 \$237,791.47
Claim: 2350 Date Filed: 03/21/2006 Docketed Total: \$222,736.28 Filing Creditor Name: FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775	Claim Holder Name  FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  \$4,013.35                  \$218,722.93 \$4,013.35                  \$218,722.93	Allowed Total: \$43,226.19  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$43,226.19 \$43,226.19
Claim: 12839 Date Filed: 07/28/2006 Docketed Total: \$492,938.78 Filing Creditor Name: FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086	Claim Holder Name  FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$492,938.78 \$492,938.78	Allowed Total: \$253,703.19  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$253,703.19 \$253,703.19
Claim: 6993 Date Filed: 05/30/2006 Docketed Total: \$1,535.40 Filing Creditor Name: GAPI USA 300 HULS DR CLAYTON, OH 45315	Claim Holder Name  GAPI USA 300 HULS DR CLAYTON, OH 45315  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$1,535.40 \$1,535.40	Allowed Total: \$652.50  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$652.50 \$652.50

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 10199            Date Filed: 07/21/2006            Docketed Total: \$341,525.93            Filing Creditor Name:            GE CONSUMER &amp; INDUSTRIAL F K A            GE SUPPLY            11256 CORNELL PARK DR STE 500            CINCINNATI, OH 45242            11256 CORNELL PARK DR STE 500            CINCINNATI, OH 45242</p>	<p>Claim Holder Name            GE CONSUMER &amp; INDUSTRIAL F K A            GE SUPPLY            11256 CORNELL PARK DR STE 500            CINCINNATI, OH 45242</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$341,525.93</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$341,525.93</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$341,525.93				\$341,525.93	<p>Allowed Total: \$284,394.80</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$284,394.80</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$284,394.80</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$284,394.80				\$284,394.80
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$341,525.93																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$284,394.80																							
			\$284,394.80																							
<p>Claim: 7325            Date Filed: 06/01/2006            Docketed Total: \$388,310.09            Filing Creditor Name:            GOODYEAR CANADA INC            1144 E MARKET ST            AKRON, OH 44316</p>	<p>Claim Holder Name            JPMORGAN CHASE BANK NA            270 PARK AVE 17TH FL            NEW YORK, NY 10017</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$388,310.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$388,310.09</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$388,310.09				\$388,310.09	<p>Allowed Total: \$347,207.29</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$347,207.29</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$347,207.29</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$347,207.29				\$347,207.29
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$347,207.29																							
			\$347,207.29																							
<p>Claim: 9219            Date Filed: 07/10/2006            Docketed Total: \$290,762.87            Filing Creditor Name:            GREYSTONE OF LINCOLN INC            7 WELLINGTON RD            LINCOLN, RI 02865</p>	<p>Claim Holder Name            SPCP GROUP LLC AS AGENT FOR            SILVER POINT CAPITAL FUND LP            AND SILVER POINT CAPITAL            OFFSHORE FUND LTD            2 GREENWICH PLZ 1ST FL            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$290,762.87</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$290,762.87</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$290,762.87				\$290,762.87	<p>Allowed Total: \$264,541.61</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$264,541.61</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$264,541.61</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$264,541.61				\$264,541.61
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$290,762.87																							
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05-44640			\$264,541.61																							
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 16746 Date Filed: 11/13/2007 Docketed Total: \$41,723.84 Filing Creditor Name: H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071	Claim Holder Name  H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____      \$7,002.35      \$34,721.49  _____      \$7,002.35      \$34,721.49	Allowed Total: \$32,682.97  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____      _____      _____  _____      _____      _____ \$32,682.97  \$32,682.97
Claim: 7603 Date Filed: 06/07/2006 Docketed Total: \$2,614.68 Filing Creditor Name: H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-6330	Claim Holder Name  H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-6330  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567                  _____      _____      \$2,614.68  _____      _____      \$2,614.68	Allowed Total: \$872.27  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567                  _____      _____      _____  _____      _____      _____ \$872.27  \$872.27
Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$356,407.35 Filing Creditor Name: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	Claim Holder Name  HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____      _____      \$356,407.35  _____      _____      \$356,407.35	Allowed Total: \$130,033.90  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____      _____      _____  _____      _____      _____ \$130,033.90  \$130,033.90
Claim: 1307 Date Filed: 12/27/2005 Docketed Total: \$5,374.05 Filing Creditor Name: HECKETHORN MANUFACTURING CO INC 2005 FORREST ST DYERSBURG, TN 38024	Claim Holder Name  DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____      _____      \$5,374.05  _____      _____      \$5,374.05	Allowed Total: \$1,728.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____      _____      _____  _____      _____      _____ \$1,728.00  \$1,728.00

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																
<p>Claim: 7706            Date Filed: 06/09/2006            Docketed Total: \$50,895.80            Filing Creditor Name:            HENNESSEY CAPITAL            SOLUTIONS            ASSIGNEE PLASTIC SOLUTIONS            INC            23261 WOODWARD AVE            HUNTINGTON WOODS, MI            48070-1362</p>	<p>Claim Holder Name            AMROC INVESTMENTS LLC            535 MADISON AVE 15TH FL            NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$50,895.80</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$50,895.80</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$50,895.80				\$50,895.80			<p>Docketed Total: \$50,895.80            Allowed Total: \$12,236.35</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,236.35</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,236.35</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$12,236.35				\$12,236.35				
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05-44640																																		
			\$12,236.35																															
			\$12,236.35																															
<p>Claim: 3827            Date Filed: 05/01/2006            Docketed Total: \$31,046.14            Filing Creditor Name:            HENRY COUNTY RURAL            ELECTRIC ME            HENRY COUNTY REMC            201 N 6TH ST            NEW CASTLE, IN 47362</p>	<p>Claim Holder Name            LIQUIDITY SOLUTIONS INC AS            ASSIGNEE OF HENRY COUNTY            REMC            ONE UNIVERSITY PLAZA STE 312            HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$31,046.14</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$31,046.14</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$31,046.14</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,046.14				\$31,046.14				\$31,046.14	<p>Docketed Total: \$31,046.14            Allowed Total: \$15,224.53</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,224.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,224.53</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$15,224.53				\$15,224.53
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			\$15,224.53																															
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<p>Claim: 2186            Date Filed: 03/03/2006            Docketed Total: \$41,085.40            Filing Creditor Name:            HOSIDEN AMERICA            CORPORATION            MASUDA FUNAI ET AL            203 N LASALLE ST STE 2500            CHICAGO, IL 60601</p>	<p>Claim Holder Name            FAIR HARBOR CAPITAL LLC            875 AVE OF THE AMERICAS STE 2305            NEW YORK, NY 10001</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$41,085.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$41,085.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$41,085.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,085.40				\$41,085.40				\$41,085.40	<p>Docketed Total: \$41,085.40            Allowed Total: \$37,733.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$37,733.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$37,733.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$37,733.60				\$37,733.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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			\$37,733.60																															
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 15220            Date Filed: 07/31/2006            Docketed Total: \$321,256.00            Filing Creditor Name:            HUTCHINSON SEAL            CORPORATION            PO BOX 1886            GRAND RAPIDS, MI 49501</p>	<p>Claim Holder Name            HAIN CAPITAL INVESTORS LLC            301 ROUTE 17 6TH FL            RUTHERFORD, NJ 07070</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$321,256.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$321,256.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$321,256.00				\$321,256.00	<p>Allowed Total: \$169,753.45</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$169,753.45</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$169,753.45</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$169,753.45				\$169,753.45
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$321,256.00																							
			\$321,256.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$169,753.45																							
			\$169,753.45																							
<p>Claim: 480            Date Filed: 11/10/2005            Docketed Total: \$203,405.32            Filing Creditor Name:            HYLAND MACHINE COMPANY            1900 KUNTZ RD            DAYTON, OH 45404</p>	<p>Claim Holder Name            ARGO PARTNERS            12 W 37TH ST 9TH FL            NEW YORK, NY 10018</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$203,405.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$203,405.32</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$203,405.32				\$203,405.32	<p>Allowed Total: \$11,280.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$11,280.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$11,280.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$11,280.00				\$11,280.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$203,405.32																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$11,280.00																							
			\$11,280.00																							
<p>Claim: 9565            Date Filed: 07/17/2006            Docketed Total: \$4,890.13            Filing Creditor Name:            ILLINOIS TOOL WORKS INC            ANCHOR FASTENERS            26101 FARGO AVE            CLEVELAND, OH 44146-1305</p>	<p>Claim Holder Name            ILLINOIS TOOL WORKS INC            ANCHOR FASTENERS            26101 FARGO AVE            CLEVELAND, OH 44146-1305</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$4,890.13</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,890.13</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$4,890.13				\$4,890.13	<p>Allowed Total: \$2,115.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,115.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,115.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,115.60				\$2,115.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$4,890.13																							
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05-44640			\$2,115.60																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 6615          Date Filed: 05/22/2006          Docketed Total: \$7,907.92          Filing Creditor Name:            ILLINOIS TOOL WORKS INC            ITW DELTAR ENGINEERED            FASTENER            1700 1ST AVE            CHIPPEWA FALLS, WI 54729</p>	<p>Claim Holder Name            ILLINOIS TOOL WORKS INC            ITW DELTAR ENGINEERED            FASTENER            1700 1ST AVE            CHIPPEWA FALLS, WI 54729</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$7,907.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$7,907.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$7,907.92				\$7,907.92	<p>Allowed Total: \$7,423.87</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$7,423.87</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$7,423.87</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,423.87				\$7,423.87
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$7,907.92																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$7,423.87																							
			\$7,423.87																							
<p>Claim: 9569          Date Filed: 07/17/2006          Docketed Total: \$72,359.10          Filing Creditor Name:            ILLINOIS TOOL WORKS INC            ITW DELTAR TEKFAST            21555 S HARLEM AVE            FRANKFORT, IL 60423</p>	<p>Claim Holder Name            ILLINOIS TOOL WORKS INC            ITW DELTAR TEKFAST            21555 S HARLEM AVE            FRANKFORT, IL 60423</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$44,411.35</td> <td>\$27,947.75</td> </tr> <tr> <td></td> <td></td> <td>\$44,411.35</td> <td>\$27,947.75</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,411.35	\$27,947.75			\$44,411.35	\$27,947.75	<p>Allowed Total: \$61,077.77</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$61,077.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$61,077.77</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$61,077.77				\$61,077.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,411.35	\$27,947.75																							
		\$44,411.35	\$27,947.75																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$61,077.77																							
			\$61,077.77																							
<p>Claim: 9574          Date Filed: 07/17/2006          Docketed Total: \$106,700.48          Filing Creditor Name:            ILLINOIS TOOL WORKS INC            ITW DRAWFORM            500 FAIRVIEW            ZEELAND, MI 49464</p>	<p>Claim Holder Name            ILLINOIS TOOL WORKS INC            ITW DRAWFORM            500 FAIRVIEW            ZEELAND, MI 49464</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$102,936.28</td> <td>\$3,764.20</td> </tr> <tr> <td></td> <td></td> <td>\$102,936.28</td> <td>\$3,764.20</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$102,936.28	\$3,764.20			\$102,936.28	\$3,764.20	<p>Allowed Total: \$87,321.04</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$87,321.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$87,321.04</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$87,321.04				\$87,321.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$102,936.28	\$3,764.20																							
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05-44640			\$87,321.04																							
			\$87,321.04																							

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 9567            Date Filed: 07/17/2006            Docketed Total: \$151,274.89            Filing Creditor Name:            ILLINOIS TOOL WORKS INC            ITW SHAKEPROOF AUTOMOTIVE            PROD            PO BOX 92052            CHICAGO, IL 60675            CHICAGO, IL 60675</p>	<p>Claim Holder Name            ILLINOIS TOOL WORKS INC            ITW SHAKEPROOF AUTOMOTIVE            PROD            PO BOX 92052            CHICAGO, IL 60675</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$151,274.89</td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$151,274.89</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$151,274.89				\$151,274.89		<p>Allowed Total: \$38,404.71</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$38,404.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$38,404.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$38,404.71				\$38,404.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$151,274.89																								
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05-44481			\$38,404.71																							
			\$38,404.71																							
<p>Claim: 12246            Date Filed: 07/28/2006            Docketed Total: \$18,691.05            Filing Creditor Name:            ILLINOIS TOOL WORKS INC            TRANS TECH AMERICA            475 N GARY AVE            CAROL STREAM, IL 60188-490            CAROL STREAM, IL 60188-490</p>	<p>Claim Holder Name            ILLINOIS TOOL WORKS INC            TRANS TECH AMERICA            475 N GARY AVE            CAROL STREAM, IL 60188-490</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$18,691.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$18,691.05</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$18,691.05				\$18,691.05	<p>Allowed Total: \$9,652.50</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$9,652.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$9,652.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,652.50				\$9,652.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$18,691.05																							
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05-44640			\$9,652.50																							
			\$9,652.50																							
<p>Claim: 1699            Date Filed: 01/30/2006            Docketed Total: \$117,572.06            Filing Creditor Name:            INDUSTRIAL DIELECTRICS INC            PO BOX 357            NOBLESVILLE, IN 46060</p>	<p>Claim Holder Name            ASM CAPITAL LP            7600 JERICHO TURNPIKE STE 302            WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$117,572.06</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$117,572.06</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$117,572.06				\$117,572.06	<p>Allowed Total: \$97,811.66</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$97,811.66</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$97,811.66</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$97,811.66				\$97,811.66
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$117,572.06																							
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05-44640			\$97,811.66																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 10279 Date Filed: 07/24/2006 Docketed Total: \$1,456,361.79 Filing Creditor Name: INTEGRATED SILICON SOLUTION EF INC 2231 LAWSON LN SANTA CLARA, CA 95054 2231 LAWSON LN SANTA CLARA, CA 95054</p>	<p>Claim Holder Name  INTEGRATED SILICON SOLUTION EF INC 2231 LAWSON LN SANTA CLARA, CA 95054</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,456,361.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$1,456,361.79</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,456,361.79				<b>\$1,456,361.79</b>	<p>Allowed Total: \$1,267,237.10</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,267,237.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$1,267,237.10</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,267,237.10				<b>\$1,267,237.10</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,456,361.79																							
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05-44640			\$1,267,237.10																							
			<b>\$1,267,237.10</b>																							
<p>Claim: 13788 Date Filed: 07/31/2006 Docketed Total: \$1,423,472.76 Filing Creditor Name: INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER &amp; HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071</p>	<p>Claim Holder Name  INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER &amp; HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,423,472.76</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$1,423,472.76</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,423,472.76				<b>\$1,423,472.76</b>	<p>Allowed Total: \$66,745.04</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$66,745.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$66,745.04</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$66,745.04				<b>\$66,745.04</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$66,745.04																							
			<b>\$66,745.04</b>																							
<p>Claim: 1541 Date Filed: 01/17/2006 Docketed Total: \$114,460.81 Filing Creditor Name: ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148 SENECA FALLS, NY 13148</p>	<p>Claim Holder Name  ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$114,460.81</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$114,460.81</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$114,460.81				<b>\$114,460.81</b>	<p>Allowed Total: \$54,346.05</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$54,346.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$54,346.05</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$54,346.05				<b>\$54,346.05</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 9573            Date Filed: 07/17/2006            Docketed Total: \$159,690.14            Filing Creditor Name:            ITW DELTAR INSERT MOLDED            PRODUCTS            9629 W 197TH ST            MOKENA, IL 60448            9629 W 197TH ST            MOKENA, IL 60448</p>	<p>Claim Holder Name            ITW DELTAR INSERT MOLDED            PRODUCTS            9629 W 197TH ST            MOKENA, IL 60448</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$159,690.14</td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$159,690.14</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$159,690.14				\$159,690.14		<p>Docketed Total: \$159,690.14</p> <p>Allowed Total: \$94,514.87</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$94,514.87</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$94,514.87</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$94,514.87				\$94,514.87
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$159,690.14																								
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05-44640			\$94,514.87																							
			\$94,514.87																							
<p>Claim: 10421            Date Filed: 07/24/2006            Docketed Total: \$53,587.08            Filing Creditor Name:            ITW FILTRATION PRODUCTS            18531 SPRING CREEK DR            TINLEY PK, IL 60477</p>	<p>Claim Holder Name            ITW FILTRATION PRODUCTS            18531 SPRING CREEK DR            TINLEY PK, IL 60477</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$26,219.78</td> <td>\$27,367.30</td> </tr> <tr> <td></td> <td></td> <td>\$26,219.78</td> <td>\$27,367.30</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$26,219.78	\$27,367.30			\$26,219.78	\$27,367.30	<p>Docketed Total: \$53,587.08</p> <p>Allowed Total: \$38,803.44</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$38,803.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$38,803.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$38,803.44				\$38,803.44
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$26,219.78	\$27,367.30																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$38,803.44																							
			\$38,803.44																							
<p>Claim: 1688            Date Filed: 01/27/2006            Docketed Total: \$65,530.04            Filing Creditor Name:            ITW SHAKEPROOF INDUSTRIAL            PRODUCTS            2550 S 27TH AVE            BROADVIEW, IL 60155            2550 S 27TH AVE            BROADVIEW, IL 60155</p>	<p>Claim Holder Name            ITW SHAKEPROOF INDUSTRIAL            PRODUCTS            2550 S 27TH AVE            BROADVIEW, IL 60155</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$65,530.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$65,530.04</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$65,530.04				\$65,530.04	<p>Docketed Total: \$65,530.04</p> <p>Allowed Total: \$29,406.38</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$29,406.38</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$29,406.38</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,406.38				\$29,406.38
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$29,406.38																							
			\$29,406.38																							
<p>Claim: 14915            Date Filed: 07/31/2006            Docketed Total: \$468,786.87            Filing Creditor Name:            JAMESTOWN CONTAINER CORP            SPECIALTY PRODUCTS DIV            2345 WALDEN AVE            BUFFALO, NY 14225</p>	<p>Claim Holder Name            AMROC INVESTMENTS LLC            535 MADISON AVE 15TH FL            NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$468,786.87</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$468,786.87</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$468,786.87				\$468,786.87	<p>Docketed Total: \$468,786.87</p> <p>Allowed Total: \$393,821.03</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$393,821.03</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$393,821.03</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$393,821.03				\$393,821.03
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$468,786.87																							
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05-44640			\$393,821.03																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 8133 Date Filed: 06/16/2006 Docketed Total: \$1,005,284.25 Filing Creditor Name: JIFFY TITE CO INC 4437 WALDEN AVE LANCASTER, NY 14086	Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$1,005,284.25 \$1,005,284.25	Allowed Total: \$995,991.07  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$995,991.07 \$995,991.07
Claim: 533 Date Filed: 11/14/2005 Docketed Total: \$27,398.92 Filing Creditor Name: JOHN GUEST AUTOMOTIVE INC 10 BLOOMFIELD AVE PO BOX 625 PINE BROOK, NJ 07058	Claim Holder Name  ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$27,398.92 \$27,398.92	Allowed Total: \$540.00  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$540.00 \$540.00
Claim: 15565 Date Filed: 07/31/2006 Docketed Total: \$112,181.25 Filing Creditor Name: KAC HOLDINGS INC DBA KESTER 800 W THORNDALE AVE ITASCA, IL 60143-1341  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$112,181.25 \$112,181.25	Docketed Total: \$112,181.25	Allowed Total: \$58,202.55  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$58,202.55 \$58,202.55
Claim: 642 Date Filed: 11/17/2005 Docketed Total: \$1,703,785.68 Filing Creditor Name: KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                  _____                  _____                  \$1,703,785.68 \$1,703,785.68	Docketed Total: \$1,703,785.68	Allowed Total: \$1,125,779.66  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                  _____                  _____                  \$1,125,779.66 \$1,125,779.66

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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 105            Date Filed: 10/25/2005            Docketed Total: \$233,508.18            Filing Creditor Name:            KEATS MANUFACTURING CO            350 W HOLBROOK DR            WHEELING, IL 60090</p>	<p>Claim Holder Name            KEATS MANUFACTURING CO            350 W HOLBROOK DR            WHEELING, IL 60090</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$233,508.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$233,508.18</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$233,508.18				<b>\$233,508.18</b>	<p>Allowed Total: \$39,373.15</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$36,339.05</td> </tr> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$3,034.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$39,373.15</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$36,339.05	05-44567	_____	_____	\$3,034.10				<b>\$39,373.15</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44567	_____	_____	\$3,034.10																											
			<b>\$39,373.15</b>																											
<p>Claim: 104            Date Filed: 10/25/2005            Docketed Total: \$25,760.03            Filing Creditor Name:            KEATS SOUTHWEST INC            350 W HOLBROOK DR            WHEELING, IL 60090</p>	<p>Claim Holder Name            KEATS SOUTHWEST INC            350 W HOLBROOK DR            WHEELING, IL 60090</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$25,760.03</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$25,760.03</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$25,760.03				<b>\$25,760.03</b>	<p>Allowed Total: \$9,051.14</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$9,051.14</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$9,051.14</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$9,051.14				<b>\$9,051.14</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	_____	_____	\$25,760.03																											
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05-44640	_____	_____	\$9,051.14																											
			<b>\$9,051.14</b>																											
<p>Claim: 12210            Date Filed: 07/28/2006            Docketed Total: \$34,446.55            Filing Creditor Name:            KEMET ELECTRONICS            CORPORATION            PO BOX 5928            GREENVILLE, SC 29606</p>	<p>Claim Holder Name            KEMET ELECTRONICS            CORPORATION            PO BOX 5928            GREENVILLE, SC 29606</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$34,446.55</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$34,446.55</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$34,446.55				<b>\$34,446.55</b>	<p>Allowed Total: \$14,465.05</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$14,465.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$14,465.05</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$14,465.05				<b>\$14,465.05</b>				
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05-44567	_____	_____	\$34,446.55																											
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 12211 Date Filed: 07/28/2006 Docketed Total: \$881,156.41 Filing Creditor Name: KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606</p>	<p>Claim Holder Name KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$881,156.41</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$881,156.41</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$881,156.41				<b>\$881,156.41</b>	<p>Docketed Total: \$881,156.41 Allowed Total: \$152,937.45</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$152,937.45</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$152,937.45</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$152,937.45				<b>\$152,937.45</b>
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05-44640			\$881,156.41																							
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05-44640			\$152,937.45																							
			<b>\$152,937.45</b>																							
<p>Claim: 14534 Date Filed: 07/31/2006 Docketed Total: \$3,629,694.59 Filing Creditor Name: L&amp;W ENGINEERING CO 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p>	<p>Claim Holder Name TPG CREDIT MANAGEMENT LP 90 S SEVENTH ST MINNEAPOLIS, MN 55402</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$3,629,694.59</td> <td></td> <td></td> </tr> <tr> <td></td> <td><b>\$3,629,694.59</b></td> <td></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$3,629,694.59				<b>\$3,629,694.59</b>			<p>Docketed Total: \$3,629,694.59 Allowed Total: \$543,640.44</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$543,640.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$543,640.44</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$543,640.44				<b>\$543,640.44</b>
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05-44640			\$543,640.44																							
			<b>\$543,640.44</b>																							
<p>Claim: 9832 Date Filed: 07/18/2006 Docketed Total: \$268,853.90 Filing Creditor Name: LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512</p>	<p>Claim Holder Name LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$268,853.90</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$268,853.90</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$268,853.90				<b>\$268,853.90</b>	<p>Docketed Total: \$268,853.90 Allowed Total: \$192,950.99</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$192,950.99</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$192,950.99</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$192,950.99				<b>\$192,950.99</b>
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05-44640			\$192,950.99																							
			<b>\$192,950.99</b>																							
<p>Claim: 11925 Date Filed: 07/28/2006 Docketed Total: \$317,117.86 Filing Creditor Name: LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970</p>	<p>Claim Holder Name LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$263,044.57</td> <td>\$54,073.29</td> </tr> <tr> <td></td> <td></td> <td><b>\$263,044.57</b></td> <td><b>\$54,073.29</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$263,044.57	\$54,073.29			<b>\$263,044.57</b>	<b>\$54,073.29</b>	<p>Docketed Total: \$317,117.86 Allowed Total: \$31,398.46</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$31,398.46</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$31,398.46</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$31,398.46				<b>\$31,398.46</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$263,044.57	\$54,073.29																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																				
<p>Claim: 1994 Date Filed: 02/14/2006 Docketed Total: \$35,738.64 Filing Creditor Name: LIFETIME INDUSTRIES INC BURCH PORTER &amp; JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103 PLLC 130 N COURT AVE MEMPHIS, TN 38103</p>	<p>Claim Holder Name  LIFETIME INDUSTRIES INC BURCH PORTER &amp; JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$35,738.64</td> <td>\$35,738.64</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$35,738.64	\$35,738.64	<p>Allowed Total: \$5,669.94</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$5,669.94</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$5,669.94
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44481			\$35,738.64	\$35,738.64																		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640				\$5,669.94																		
<p>Claim: 16307 Date Filed: 09/12/2006 Docketed Total: \$362,371.05 Filing Creditor Name: LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514</p>	<p>Claim Holder Name  LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$362,371.05</td> <td>\$362,371.05</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$362,371.05	\$362,371.05	<p>Allowed Total: \$10,359.59</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$10,359.59</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$10,359.59
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
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05-44640				\$10,359.59																		
<p>Claim: 15926 Date Filed: 07/26/2006 Docketed Total: \$404,986.61 Filing Creditor Name: M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105</p>	<p>Claim Holder Name  M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$404,986.61</td> <td>\$404,986.61</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640			\$404,986.61	\$404,986.61	<p>Allowed Total: \$125,651.26</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$125,651.26</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$125,651.26
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640				\$125,651.26																		
<p>Claim: 10186 Date Filed: 07/21/2006 Docketed Total: \$130,579.71 Filing Creditor Name: MAGNESIUM ALUMINUM CORP 3425 SERVICE RD CLEVELAND, OH 44111</p>	<p>Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$130,579.71</td> <td>\$130,579.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$130,579.71	\$130,579.71	<p>Allowed Total: \$89,510.49</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$89,510.49</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$89,510.49
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																			
<p>Claim: 11453          Date Filed: 07/27/2006          Docketed Total: \$236,298.73          Filing Creditor Name:              MARIAN INC FKA MARIAN RUBBER PRODUCTS              MARIAN INC              1011 E ST CLAIR ST              INDIANAPOLIS, IN 46202              1011 E ST CLAIR ST              INDIANAPOLIS, IN 46202</p>	<p>Claim Holder Name              MARIAN INC FKA MARIAN RUBBER PRODUCTS              MARIAN INC              1011 E ST CLAIR ST              INDIANAPOLIS, IN 46202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$25,605.91</td> <td></td> <td>\$210,692.82</td> <td></td> </tr> <tr> <td></td> <td><b>\$25,605.91</b></td> <td></td> <td><b>\$210,692.82</b></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640	\$25,605.91		\$210,692.82			<b>\$25,605.91</b>		<b>\$210,692.82</b>		<p>Allowed Total: \$186,642.58</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$186,642.58</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>\$186,642.58</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$186,642.58					<b>\$186,642.58</b>					
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05-44640				\$186,642.58																																	
				<b>\$186,642.58</b>																																	
<p>Claim: 523          Date Filed: 11/14/2005          Docketed Total: \$557,641.90          Filing Creditor Name:              MARKETING SPECIALTIES MSI PACKAGING              5010 W 81ST ST              INDIANAPOLIS, IN 46268              5010 W 81ST ST              INDIANAPOLIS, IN 46268</p>	<p>Claim Holder Name              MARKETING SPECIALTIES MSI              PACKAGING              5010 W 81ST ST              INDIANAPOLIS, IN 46268</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$557,641.90</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$557,641.90</b></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$557,641.90					<b>\$557,641.90</b>		<p>Allowed Total: \$278,782.37</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$278,782.37</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>\$278,782.37</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640				\$278,782.37					<b>\$278,782.37</b>					
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05-44640				\$278,782.37																																	
				<b>\$278,782.37</b>																																	
<p>Claim: 5306          Date Filed: 05/08/2006          Docketed Total: \$53,842.15          Filing Creditor Name:              MATSUO ELECTRONICS OF AMERICA              2134 MAIN ST STE 100              HUNTINGTON BEACH, CA 92648              2134 MAIN ST STE 100              HUNTINGTON BEACH, CA 92648</p>	<p>Claim Holder Name              MATSUO ELECTRONICS OF              AMERICA              2134 MAIN ST STE 100              HUNTINGTON BEACH, CA 92648</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$53,842.15</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$53,842.15</b></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$53,842.15					<b>\$53,842.15</b>		<p>Allowed Total: \$20,019.25</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$0.00</td> <td></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> <td>\$20,019.25</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>\$20,019.25</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44610			\$0.00		05-44640				\$20,019.25					<b>\$20,019.25</b>
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 9576            Date Filed: 07/17/2006            Docketed Total: \$64,897.96            Filing Creditor Name:            MEDALIST INDUSTRIES INC            MEDALIST INDL FASTENER DIV            2700 YORK RD            ELK GROVE VILLAGE, IL 60007            2700 YORK RD            ELK GROVE VILLAGE, IL 60007</p>	<p>Claim Holder Name            MEDALIST INDUSTRIES INC            MEDALIST INDL FASTENER DIV            2700 YORK RD            ELK GROVE VILLAGE, IL 60007</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$53,088.55</td> <td>\$11,809.41</td> </tr> <tr> <td></td> <td></td> <td>\$53,088.55</td> <td>\$11,809.41</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$53,088.55	\$11,809.41			\$53,088.55	\$11,809.41	<p>Docketed Total: \$64,897.96</p> <p>Allowed Total: \$44,746.93</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$44,746.93</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$44,746.93</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$44,746.93				\$44,746.93
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$53,088.55	\$11,809.41																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$44,746.93																							
			\$44,746.93																							
<p>Claim: 11455            Date Filed: 07/27/2006            Docketed Total: \$358,636.72            Filing Creditor Name:            METAL FLOW CORPORATION            11694 JAMES ST            HOLLAND, MI 49424</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$358,636.72</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$358,636.72</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$358,636.72				\$358,636.72	<p>Docketed Total: \$358,636.72</p> <p>Allowed Total: \$334,323.99</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$334,323.99</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$334,323.99</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$334,323.99				\$334,323.99
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$358,636.72																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$334,323.99																							
			\$334,323.99																							
<p>Claim: 3755            Date Filed: 05/01/2006            Docketed Total: \$89,760.00            Filing Creditor Name:            METAL MATIC INC            629 SECOND ST SE            MINNEAPOLIS, MN 55414-2106</p>	<p>Claim Holder Name            ORE HILL HUB FUND LTD            650 FIFTH AVE 9TH FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$89,760.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$89,760.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$89,760.00				\$89,760.00	<p>Docketed Total: \$89,760.00</p> <p>Allowed Total: \$43,303.48</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$43,303.48</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$43,303.48</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$43,303.48				\$43,303.48
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05-44481			\$43,303.48																							
			\$43,303.48																							
<p>Claim: 8682            Date Filed: 06/27/2006            Docketed Total: \$323,679.01            Filing Creditor Name:            METAL TECHNOLOGIES INC            1401 S GRANDSTAFF DR            AUBURN, IN 46706</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$323,679.01</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$323,679.01</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$323,679.01				\$323,679.01	<p>Docketed Total: \$323,679.01</p> <p>Allowed Total: \$8,296.48</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$8,296.48</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$8,296.48</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,296.48				\$8,296.48
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$323,679.01																							
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 7578            Date Filed: 06/06/2006            Docketed Total: \$833,534.00            Filing Creditor Name:            MICRON SEMICONDUCTOR PROD INC            MICRON SEMICONDUCTOR PROD INC            8000 S FEDERAL WAY            PO BOX 6            BOISE, ID 83707</p>	<p>Claim Holder Name            SPCP GROUP LLC            TWO GREENWICH PLAZA 1ST FL            GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$833,534.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$833,534.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$833,534.00				\$833,534.00	<p>Allowed Total: \$390,744.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$390,744.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$390,744.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$390,744.00				\$390,744.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$833,534.00																							
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05-44640			\$390,744.00																							
			\$390,744.00																							
<p>Claim: 6932            Date Filed: 05/26/2006            Docketed Total: \$12,279.00            Filing Creditor Name:            MICROSEMI CORP            2381 MORSE AVE            IRVINE, CA 92614</p>	<p>Claim Holder Name            MICROSEMI CORP            2381 MORSE AVE            IRVINE, CA 92614</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$12,279.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,279.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$12,279.00				\$12,279.00	<p>Allowed Total: \$7,500.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$7,500.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$7,500.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$7,500.00				\$7,500.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$12,279.00																							
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05-44481			\$7,500.00																							
			\$7,500.00																							
<p>Claim: 6577            Date Filed: 05/22/2006            Docketed Total: \$258,352.13            Filing Creditor Name:            MID CONTINENT SPRING CO EFT            PO BOX 649            HOPKINSVILLE, KY 42241-0649</p>	<p>Claim Holder Name            MID CONTINENT SPRING CO EFT            PO BOX 649            HOPKINSVILLE, KY 42241-0649</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$258,352.13</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$258,352.13</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$258,352.13				\$258,352.13	<p>Allowed Total: \$253,604.40</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$253,604.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$253,604.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$253,604.40				\$253,604.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44481			\$253,604.40																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																
<p>Claim: 12244          Date Filed: 07/28/2006          Docketed Total: \$3,512.31          Filing Creditor Name:            MID STATES RUBBER PRODUCTS INC            NTE 0008090953218            1230 S RACE ST            PO BOX 370            PRINCETON, IN 47670</p>	<p>Claim Holder Name            MID STATES RUBBER PRODUCTS INC            NTE 0008090953218            1230 S RACE ST            PO BOX 370            PRINCETON, IN 47670</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>\$3,512.31</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,512.31</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$3,512.31						\$3,512.31	<p>Allowed Total: \$3,105.74</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,105.74</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$3,105.74								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640																																		
			\$3,105.74																															
<p>Claim: 11688          Date Filed: 07/27/2006          Docketed Total: \$529,365.38          Filing Creditor Name:            MUBEA INC            6800 INDUSTRIAL RD            FLORENCE, KY 41042</p>	<p>Claim Holder Name            MUBEA INC            6800 INDUSTRIAL RD            FLORENCE, KY 41042</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$80,487.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481							\$80,487.44	<p>Allowed Total: \$496,490.18</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$496,490.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$496,490.18								
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05-44481																																		
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05-44640																																		
			\$496,490.18																															
<p>Claim: 9550          Date Filed: 07/17/2006          Docketed Total: \$135,856.48          Filing Creditor Name:            MUELLER INDUSTRIES INC            2199 LAPEER AVE            PORT HURON, MI 48060</p>	<p>Claim Holder Name            MUELLER INDUSTRIES INC            2199 LAPEER AVE            PORT HURON, MI 48060</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$135,856.48</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$135,856.48</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481							\$135,856.48				\$135,856.48	<p>Allowed Total: \$42,790.45</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$42,790.45</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$42,790.45</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481							\$42,790.45				\$42,790.45
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CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																													
<p>Claim: 16418 Date Filed: 11/17/2006 Docketed Total: \$107,272.55 Filing Creditor Name: NATIONAL MOLDING CORPORATION 5 DUBON COURT FARMINGDALE, NY 11735</p>	<p>Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$107,272.55</td> <td>\$107,272.55</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640			\$107,272.55	\$107,272.55	<p>Allowed Total: \$41,178.20</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$41,178.20</td> <td>\$41,178.20</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640			\$41,178.20	\$41,178.20																									
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																												
05-44640			\$41,178.20	\$41,178.20																																											
<p>Claim: 7550 Date Filed: 06/06/2006 Docketed Total: \$185,979.44 Filing Creditor Name: NEWARK ELECTRONICS PO BOX 94151 PALATINE, IL 60094-4151</p>	<p>Claim Holder Name  NEWARK ELECTRONICS PO BOX 94151 PALATINE, IL 60094-4151</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$185,979.44</td> <td>\$185,979.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$185,979.44	\$185,979.44	<p>Allowed Total: \$106,467.28</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44612</td> <td></td> <td></td> <td>\$6,037.59</td> <td>\$6,037.59</td> </tr> <tr> <td>05-44482</td> <td></td> <td></td> <td>\$646.52</td> <td>\$646.52</td> </tr> <tr> <td>05-44624</td> <td></td> <td></td> <td>\$70.97</td> <td>\$70.97</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$88,909.44</td> <td>\$88,909.44</td> </tr> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$10,470.92</td> <td>\$10,470.92</td> </tr> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$331.84</td> <td>\$331.84</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44612			\$6,037.59	\$6,037.59	05-44482			\$646.52	\$646.52	05-44624			\$70.97	\$70.97	05-44640			\$88,909.44	\$88,909.44	05-44507			\$10,470.92	\$10,470.92	05-44567			\$331.84	\$331.84
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 13459            Date Filed: 07/25/2006            Docketed Total: \$370,568.92            Filing Creditor Name:            PAR FOAM PRODUCTS INC            239 VAN RENSSLAER ST            BUFFALO, NY 14210</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$370,568.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$370,568.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$370,568.92				\$370,568.92	<p>Allowed Total: \$360,692.12</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$360,692.12</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$360,692.12</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$360,692.12				\$360,692.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$370,568.92																							
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05-44640	_____	_____	\$360,692.12																							
			\$360,692.12																							
<p>Claim: 16557            Date Filed: 02/28/2007            Docketed Total: \$435,185.00            Filing Creditor Name:            PENN ALUMINUM INTERNATIONAL INC            FAGELHABER LLC            55 E MONROE ST            40TH FLR            CHICAGO, IL 60603</p>	<p>Claim Holder Name            PENN ALUMINUM INTERNATIONAL INC            FAGELHABER LLC            55 E MONROE ST            40TH FLR            CHICAGO, IL 60603</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$435,185.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$435,185.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$435,185.00				\$435,185.00	<p>Allowed Total: \$335,336.01</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$335,336.01</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$335,336.01</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$335,336.01				\$335,336.01
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$435,185.00																							
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05-44640	_____	_____	\$335,336.01																							
			\$335,336.01																							
<p>Claim: 1156            Date Filed: 12/13/2005            Docketed Total: \$5,754.73            Filing Creditor Name:            PENN ENGINEERING &amp; MANUFACTURING CORP            5190 OLD EASTON RD            DANBORO, PA 18916</p>	<p>Claim Holder Name            PENN ENGINEERING &amp;            MANUFACTURING CORP            5190 OLD EASTON RD            DANBORO, PA 18916</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$5,754.73</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,754.73</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$5,754.73				\$5,754.73	<p>Allowed Total: \$4,387.53</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$4,387.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,387.53</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$4,387.53				\$4,387.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$5,754.73																							
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05-44640	_____	_____	\$4,387.53																							
			\$4,387.53																							

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 4278            Date Filed: 05/01/2006            Docketed Total: \$3,010.00            Filing Creditor Name:            PIHER INTERNATIONAL CORP            1640 NORTHWIND BLVD            LIBERTYVILLE, IL 60048</p>	<p>Claim Holder Name            PIHER INTERNATIONAL CORP            1640 NORTHWIND BLVD            LIBERTYVILLE, IL 60048</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$3,010.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,010.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,010.00				\$3,010.00	<p>Allowed Total: \$1,505.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,505.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,505.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,505.00				\$1,505.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$3,010.00																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$1,505.00																											
			\$1,505.00																											
<p>Claim: 5988            Date Filed: 05/16/2006            Docketed Total: \$223,768.64            Filing Creditor Name:            PLASTOMER CORP            PO BOX 67000 DEPT 15601            DETROIT, MI 48267-0156</p>	<p>Claim Holder Name            LONGACRE MASTER FUND LTD            810 SEVENTH AVE 33RD FL            NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$223,768.64</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$223,768.64</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$223,768.64				\$223,768.64	<p>Allowed Total: \$211,580.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$810.00</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$210,770.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$211,580.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$810.00	05-44640			\$210,770.00				\$211,580.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44567			\$810.00																											
05-44640			\$210,770.00																											
			\$211,580.00																											
<p>Claim: 5388            Date Filed: 05/09/2006            Docketed Total: \$157,798.33            Filing Creditor Name:            PONTIAC COIL INC            5800 MOODY DR            CLARKSTON, MI 48348-4768</p>	<p>Claim Holder Name            PONTIAC COIL INC            5800 MOODY DR            CLARKSTON, MI 48348-4768</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$157,798.33</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$157,798.33</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$157,798.33				\$157,798.33	<p>Allowed Total: \$58,803.92</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$58,803.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$58,803.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$58,803.92				\$58,803.92				
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05-44640			\$58,803.92																											
			\$58,803.92																											
<p>Claim: 9024            Date Filed: 07/05/2006            Docketed Total: \$84,777.15            Filing Creditor Name:            PRECISION HARNESS INC            340 TRANSFER DR STE A            INDIANAPOLIS, IN 46214</p>	<p>Claim Holder Name            PRECISION HARNESS INC            340 TRANSFER DR STE A            INDIANAPOLIS, IN 46214</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$84,777.15</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$84,777.15</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$84,777.15				\$84,777.15	<p>Allowed Total: \$48,442.81</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$48,442.81</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$48,442.81</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,442.81				\$48,442.81				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$84,777.15																											
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 16609            Date Filed: 06/04/2007            Docketed Total: \$193,633.16            Filing Creditor Name:            PRECISION RESOURCE INC KY DIV            DIV            25 FOREST PARKWAY            SHELTON, CT 06484</p>	<p>Claim Holder Name            PRECISION RESOURCE INC KY DIV            25 FOREST PARKWAY            SHELTON, CT 06484</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$193,633.16</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$193,633.16</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$193,633.16				<b>\$193,633.16</b>	<p>Docketed Total: <b>\$193,633.16</b></p> <p>Allowed Total: <b>\$191,073.16</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$191,073.16</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$191,073.16</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$191,073.16				<b>\$191,073.16</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$191,073.16																							
			<b>\$191,073.16</b>																							
<p>Claim: 16661            Date Filed: 10/10/2005            Docketed Total: \$56,146.15            Filing Creditor Name:            PRIDGEON &amp; CLAY INC            50 COTTAGE GROVE SW            GRAND RAPIDS, MI 49507</p>	<p>Claim Holder Name            PRIDGEON &amp; CLAY INC            50 COTTAGE GROVE SW            GRAND RAPIDS, MI 49507</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$56,146.15</td> <td></td> </tr> <tr> <td></td> <td></td> <td><b>\$56,146.15</b></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$56,146.15				<b>\$56,146.15</b>		<p>Docketed Total: <b>\$56,146.15</b></p> <p>Allowed Total: <b>\$51,632.59</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$51,632.59</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$51,632.59</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$51,632.59				<b>\$51,632.59</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$51,632.59																							
			<b>\$51,632.59</b>																							
<p>Claim: 124            Date Filed: 10/25/2005            Docketed Total: \$23,878.34            Filing Creditor Name:            PROMOTECH KUNSTSTOFF UND            METTALLVERARBEITUNGSGES            MBH            UNTERLOCHEN 44            SCHALCHEN, 5231            AUSTRIA</p>	<p>Claim Holder Name            LIQUIDITY SOLUTIONS INC            ONE UNIVERSITY PLAZA STE 312            HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$23,878.34</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$23,878.34</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$23,878.34				<b>\$23,878.34</b>	<p>Docketed Total: <b>\$23,878.34</b></p> <p>Allowed Total: <b>\$16,782.17</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$16,782.17</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$16,782.17</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$16,782.17				<b>\$16,782.17</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44481			\$16,782.17																							
			<b>\$16,782.17</b>																							
<p>Claim: 10194            Date Filed: 07/21/2006            Docketed Total: \$15,361.12            Filing Creditor Name:            RB &amp; W CORPORATION EFT            5190 BRADCO BLVD            MISSISSAUGA, ON L4W 1G7            CANADA</p>	<p>Claim Holder Name            RB &amp; W CORPORATION EFT            5190 BRADCO BLVD            MISSISSAUGA, ON L4W 1G7            CANADA</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$15,361.12</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$15,361.12</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$15,361.12				<b>\$15,361.12</b>	<p>Docketed Total: <b>\$15,361.12</b></p> <p>Allowed Total: <b>\$5,121.28</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$5,121.28</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$5,121.28</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,121.28				<b>\$5,121.28</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$5,121.28																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 5966            Date Filed: 05/16/2006            Docketed Total: \$18,475.70            Filing Creditor Name:            RED SPOT CORP            PO BOX 418            EVANSVILLE, IN 47703-0418</p>	<p>Claim Holder Name            HAIN CAPITAL HOLDINGS LLC            301 RTE 17 6TH FL            RUTHERFORD, NJ 07070</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$18,475.70</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$18,475.70</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$18,475.70				\$18,475.70	<p>Allowed Total: \$1,545.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$1,545.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,545.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,545.00				\$1,545.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$18,475.70																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,545.00																							
			\$1,545.00																							
<p>Claim: 2748            Date Filed: 04/24/2006            Docketed Total: \$141,705.00            Filing Creditor Name:            RF MICRO DEVICES INC            7628 THORNDIKE RD            GREENSBORO, NC 27409</p>	<p>Claim Holder Name            RF MICRO DEVICES INC            7628 THORNDIKE RD            GREENSBORO, NC 27409</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$141,705.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$141,705.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$141,705.00				\$141,705.00	<p>Allowed Total: \$3,892.83</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$3,892.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,892.83</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,892.83				\$3,892.83
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44481			\$3,892.83																							
			\$3,892.83																							
<p>Claim: 521            Date Filed: 11/14/2005            Docketed Total: \$1,859.48            Filing Creditor Name:            RICHCO INC            8145 RIVER DR            MORTON GROVE, IL 60053</p>	<p>Claim Holder Name            RICHCO INC            8145 RIVER DR            MORTON GROVE, IL 60053</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,859.48</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,859.48</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,859.48				\$1,859.48	<p>Allowed Total: \$250.10</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$250.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$250.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$250.10				\$250.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 14265          Date Filed: 07/31/2006          Docketed Total: \$43,152.38          Filing Creditor Name:          ROBIN INDUSTRIES INC          CLEVELAND DIVISION          ROBIN INDUSTRIES INC          1265 W 65 ST          CLEVELAND, OH 44102</p>	<p>Claim Holder Name          SPCP GROUP LLC AS AGENT FOR          SILVER POINT CAPITAL FUND LP          AND SILVER POINT CAPITAL          OFFSHORE FUND LTD          TWO GREENWICH PLZ 1ST FL          GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$4,266.38</td> <td></td> <td>\$38,886.00</td> </tr> <tr> <td></td> <td>\$4,266.38</td> <td></td> <td>\$38,886.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$4,266.38		\$38,886.00		\$4,266.38		\$38,886.00	<p>Allowed Total: \$22,072.38</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$22,072.38</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$22,072.38</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,072.38				\$22,072.38				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640			\$22,072.38																											
			\$22,072.38																											
<p>Claim: 788          Date Filed: 11/22/2005          Docketed Total: \$263,175.04          Filing Creditor Name:          ROGERS FOAM CORPORATION          20 VERNON ST          SOMERVILLE, MA 02145</p>	<p>Claim Holder Name          ROGERS FOAM CORPORATION          20 VERNON ST          SOMERVILLE, MA 02145</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$263,175.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$263,175.04</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$263,175.04				\$263,175.04	<p>Allowed Total: \$249,257.97</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$249,257.97</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$249,257.97</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$249,257.97				\$249,257.97				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640			\$249,257.97																											
			\$249,257.97																											
<p>Claim: 2482          Date Filed: 04/03/2006          Docketed Total: \$1,495,516.58          Filing Creditor Name:          ROHM ELECTRONICS USA LLC          10145 PACIFIC HEIGHTS BLVD NO          1000          SAN DIEGO, CA 92121</p>	<p>Claim Holder Name          ROHM ELECTRONICS USA LLC          10145 PACIFIC HEIGHTS BLVD NO          1000          SAN DIEGO, CA 92121</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,495,516.58</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,495,516.58</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,495,516.58				\$1,495,516.58	<p>Allowed Total: \$172,454.57</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$1,600.80</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$170,853.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$172,454.57</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,600.80	05-44640			\$170,853.77				\$172,454.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 9910            Date Filed: 07/19/2006            Docketed Total: \$401,017.30            Filing Creditor Name:            RTP CO            580 E FRONT ST            WINONA, MN 55987</p>	<p>Claim Holder Name            RTP CO            580 E FRONT ST            WINONA, MN 55987</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$401,017.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$401,017.30</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$401,017.30				\$401,017.30	<p>Allowed Total: \$113,703.04</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$113,703.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$113,703.04</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$113,703.04				\$113,703.04				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640			\$113,703.04																											
			\$113,703.04																											
<p>Claim: 237            Date Filed: 10/31/2005            Docketed Total: \$12,076.40            Filing Creditor Name:            RUDOLPH BROS &amp; CO            PO BOX 425            CANAL WINCHESTER, OH 43110</p>	<p>Claim Holder Name            RUDOLPH BROS &amp; CO            PO BOX 425            CANAL WINCHESTER, OH 43110</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$12,076.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,076.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$12,076.40				\$12,076.40	<p>Allowed Total: \$4,885.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$4,885.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,885.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$4,885.00				\$4,885.00				
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05-44481			\$4,885.00																											
			\$4,885.00																											
<p>Claim: 12030            Date Filed: 07/28/2006            Docketed Total: \$40,444.54            Filing Creditor Name:            SAINT GOBAIN PERFORMANCE            1199 S CHILLICOTHE RD            AURORA, OH 44202</p>	<p>Claim Holder Name            SAINT GOBAIN PERFORMANCE            1199 S CHILLICOTHE RD            AURORA, OH 44202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$40,444.54</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$40,444.54</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$40,444.54				\$40,444.54	<p>Allowed Total: \$26,062.34</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$22,153.38</td> </tr> <tr> <td>05-44624</td> <td></td> <td></td> <td>\$3,908.96</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$26,062.34</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,153.38	05-44624			\$3,908.96				\$26,062.34
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 2120          Date Filed: 02/27/2006          Docketed Total: \$97,728.50          Filing Creditor Name:          SAMUEL SON &amp; CO          4334 WALDEN AVE          LANCASTER, NY 14086</p>	<p>Claim Holder Name          STONEHILL INSTITUTIONAL          PARTNERS LP          ATTN STEVE NELSON          885 THIRD AVE 30TH FL          NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$97,728.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$97,728.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$97,728.50				\$97,728.50	<p>Allowed Total: \$4,230.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$4,230.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,230.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,230.00				\$4,230.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$97,728.50																							
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05-44640			\$4,230.00																							
			\$4,230.00																							
<p>Claim: 112          Date Filed: 10/25/2005          Docketed Total: \$57,501.00          Filing Creditor Name:          SANYO ELECTRONIC DEVICE USA          CORP          2055 SANYO AVE          SAN DIEGO, CA 92154</p>	<p>Claim Holder Name          SANYO ELECTRONIC DEVICE USA          CORP          2055 SANYO AVE          SAN DIEGO, CA 92154</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$57,501.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$57,501.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$57,501.00				\$57,501.00	<p>Allowed Total: \$34,785.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$34,785.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$34,785.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,785.00				\$34,785.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$34,785.00																							
			\$34,785.00																							
<p>Claim: 3996          Date Filed: 05/01/2006          Docketed Total: \$26,845.40          Filing Creditor Name:          SAPA INC DBA TECHNICAL          DYNAMICS ALUMINUM          PO BOX 11263          PORTLAND, OR 97211</p>	<p>Claim Holder Name          SAPA INC DBA TECHNICAL          DYNAMICS ALUMINUM          PO BOX 11263          PORTLAND, OR 97211</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$26,845.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$26,845.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$26,845.40				\$26,845.40	<p>Allowed Total: \$9,273.08</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$9,273.08</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$9,273.08</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$9,273.08				\$9,273.08
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 9585 Date Filed: 07/17/2006 Docketed Total: \$81,300.76 Filing Creditor Name: SEAL & DESIGN INC 4015 CASILIO PKY CLARENCE, NY 14031	Claim Holder Name  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$81,300.76 \$81,300.76	Allowed Total: \$75,502.26  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$75,502.26 \$75,502.26
Claim: 3293 Date Filed: 04/28/2006 Docketed Total: \$33,851.52 Filing Creditor Name: SEALED AIR CORPORATION 19440 ARENTH AVE CITY OF INDUSTRY, CA 91748  SEALED AIR CORPORATION 19440 ARENTH AVE CITY OF INDUSTRY, CA 91748	Claim Holder Name  SEALED AIR CORPORATION 19440 ARENTH AVE CITY OF INDUSTRY, CA 91748  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$33,851.52 \$33,851.52	Allowed Total: \$6,439.80  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$6,439.80 \$6,439.80
Claim: 7843 Date Filed: 06/12/2006 Docketed Total: \$7,427.47 Filing Creditor Name: SEALING DEVICES INC 4400 WALDEN AVE LANCASTER, NY 14086-971  SEALING DEVICES INC 4400 WALDEN AVE LANCASTER, NY 14086-971	Claim Holder Name  SEALING DEVICES INC 4400 WALDEN AVE LANCASTER, NY 14086-971  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$7,427.47 \$7,427.47	Allowed Total: \$1,380.80  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44641                _____            _____            \$1,380.80 \$1,380.80
Claim: 7606 Date Filed: 06/07/2006 Docketed Total: \$36,759.75 Filing Creditor Name: SEMBLEX CORPORATION 199 WEST DIVERSEY ELMHURST, IL 60126	Claim Holder Name  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$36,759.75 \$36,759.75	Allowed Total: \$29,843.96  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$29,843.96 \$29,843.96

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																
<p>Claim: 9584            Date Filed: 07/17/2006            Docketed Total: \$116,843.56            Filing Creditor Name:            SIERRA LIQUIDITY FUND LLC            ASSIGNEE LAKE ERIE PRODUCTS            INC LIVONIA FITTINGS            PRODUCTS COMPANY ET AL            ASSIGNOR            2699 WHITE RD STE 255            IRVINE, CA 92614</p>	<p>Claim Holder Name            SIERRA LIQUIDITY FUND LLC            2699 WHITE RD STE 255            IRVINE, CA 92614</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$4,797.32</td> <td>\$112,046.24</td> </tr> <tr> <td></td> <td></td> <td><b>\$4,797.32</b></td> <td><b>\$112,046.24</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$4,797.32	\$112,046.24			<b>\$4,797.32</b>	<b>\$112,046.24</b>	<p>Allowed Total: \$24,015.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$24,015.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$24,015.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$24,015.00				<b>\$24,015.00</b>								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640			\$24,015.00																															
			<b>\$24,015.00</b>																															
<p>Claim: 661            Date Filed: 11/18/2005            Docketed Total: \$26,961.09            Filing Creditor Name:            SMALLEY STEEL RING COMPANY            555 OAKWOOD RD            LAKE ZURICH, IL 60047</p>	<p>Claim Holder Name            SMALLEY STEEL RING COMPANY            555 OAKWOOD RD            LAKE ZURICH, IL 60047</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$26,961.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$26,961.09</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$26,961.09				<b>\$26,961.09</b>	<p>Allowed Total: \$6,719.23</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$4,670.23</td> </tr> <tr> <td>05-44624</td> <td></td> <td></td> <td>\$2,049.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$6,719.23</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00	05-44507			\$4,670.23	05-44624			\$2,049.00				<b>\$6,719.23</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44507			\$4,670.23																															
05-44624			\$2,049.00																															
			<b>\$6,719.23</b>																															
<p>Claim: 11963            Date Filed: 07/28/2006            Docketed Total: \$101,068.30            Filing Creditor Name:            SPECIAL DEVICES INCORPORATED            14370 WHITE SAGE RD            MOORPARK, CA 93021</p>	<p>Claim Holder Name            SPECIAL DEVICES INCORPORATED            14370 WHITE SAGE RD            MOORPARK, CA 93021</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$101,068.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$101,068.30</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$101,068.30				<b>\$101,068.30</b>	<p>Allowed Total: \$9,621.42</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$9,621.42</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$9,621.42</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,621.42				<b>\$9,621.42</b>								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 10955          Date Filed: 07/26/2006          Docketed Total: \$126,623.88          Filing Creditor Name:              SPEED TECH CORPORATION              NO 568 SEC 1              MIN SHENG N RD              KWEISHAN HSIANG TAOYUAN,              HSIEN              TAIWAN, PROVINCE OF CHINA              TAIWAN, PROVINCE OF CHINA</p>	<p>Claim Holder Name              SPEED TECH CORPORATION              NO 568 SEC 1              MIN SHENG N RD              KWEISHAN HSIANG TAOYUAN,              HSIEN              TAIWAN, PROVINCE OF CHINA</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$126,623.88</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$126,623.88</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$126,623.88				\$126,623.88	<p>Allowed Total: \$28,216.36</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$28,216.36</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$28,216.36</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,216.36				\$28,216.36
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$126,623.88																							
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05-44640			\$28,216.36																							
			\$28,216.36																							
<p>Claim: 162          Date Filed: 10/28/2005          Docketed Total: \$243.00          Filing Creditor Name:              SPERRY &amp; RICE MFG CO LLC              9146 US 52              BROOKVILLE, IN 47012</p>	<p>Claim Holder Name              LIQUIDITY SOLUTIONS INC AS              ASSIGNEE OF SPERRY &amp; RICE MFG              CO LLC              ONE UNIVERSITY PLAZA STE 312              HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$243.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$243.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$243.00				\$243.00	<p>Allowed Total: \$121.50</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$121.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$121.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$121.50				\$121.50
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05-44481			\$121.50																							
			\$121.50																							
<p>Claim: 4746          Date Filed: 05/04/2006          Docketed Total: \$92,262.14          Filing Creditor Name:              STADCO INC              STADCO AUTOMATIC DIV              632 YELLOW SPRINGS FAIRFIELD              R              FAIRBORN, OH 45324-976</p>	<p>Claim Holder Name              ARGO PARTNERS              12 W 37TH ST 9TH FL              NEW YORK, NY 10018</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$92,262.14</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$92,262.14</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$92,262.14				\$92,262.14	<p>Allowed Total: \$91,796.37</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$91,796.37</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$91,796.37</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$91,796.37				\$91,796.37
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																				
<p>Claim: 1260 Date Filed: 12/23/2005 Docketed Total: \$126,717.40 Filing Creditor Name: STARK MANUFACTURING LLC 1300 S ELMIRA AVE RUSSELLVILLE, AR 72802</p>	<p>Claim Holder Name STARK MANUFACTURING LLC 1300 S ELMIRA AVE RUSSELLVILLE, AR 72802</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$126,717.40</td> <td>\$126,717.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$126,717.40	\$126,717.40	<p>Allowed Total: \$24,789.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$24,789.00</td> <td>\$24,789.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44640			\$24,789.00	\$24,789.00
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05-44481			\$126,717.40	\$126,717.40																		
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05-44640			\$24,789.00	\$24,789.00																		
<p>Claim: 8663 Date Filed: 06/27/2006 Docketed Total: \$5,894.00 Filing Creditor Name: STEPHENSON &amp; LAWYER INC 3831 PATTERSON AVE SE PO BOX 8834 GRAND RAPIDS, MI 49518-8834</p>	<p>Claim Holder Name MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$5,894.00</td> <td>\$5,894.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44567			\$5,894.00	\$5,894.00	<p>Allowed Total: \$4,160.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$4,160.00</td> <td>\$4,160.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44567			\$4,160.00	\$4,160.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
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05-44567			\$4,160.00	\$4,160.00																		
<p>Claim: 1431 Date Filed: 01/04/2006 Docketed Total: \$20,934.54 Filing Creditor Name: STEWARD INC 1200 E 36TH ST CHATTANOOGA, TN 37407-2489</p>	<p>Claim Holder Name HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$20,934.54</td> <td>\$20,934.54</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44610			\$20,934.54	\$20,934.54	<p>Allowed Total: \$9,492.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$9,492.60</td> <td>\$9,492.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44610			\$9,492.60	\$9,492.60
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05-44610			\$9,492.60	\$9,492.60																		
<p>Claim: 1521 Date Filed: 01/12/2006 Docketed Total: \$93,318.95 Filing Creditor Name: SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD PHOENIX, AZ 85050</p>	<p>Claim Holder Name SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD PHOENIX, AZ 85050</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$93,318.95</td> <td>\$93,318.95</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$93,318.95	\$93,318.95	<p>Allowed Total: \$25,616.80</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$25,616.80</td> <td>\$25,616.80</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>		05-44481			\$25,616.80	\$25,616.80
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																
<p>Claim: 5400          Date Filed: 05/09/2006          Docketed Total: \$31,551.00          Filing Creditor Name:          SUN KWANG BRAZING FILLER          METAL          SUNKWANG METAL CO LTD          216 SAMSUNGDANG RI SINBUK          POCHON KYONGGI, 487913          KOREA, REPUBLIC OF</p>	<p>Claim Holder Name          SUN KWANG BRAZING FILLER          METAL          SUNKWANG METAL CO LTD          216 SAMSUNGDANG RI SINBUK          POCHON KYONGGI, 487913          KOREA, REPUBLIC OF</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>\$31,551.00</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$31,551.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$31,551.00						\$31,551.00	<p>Allowed Total: \$8,866.08</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$8,866.08</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$8,866.08</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481							\$8,866.08				\$8,866.08				
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05-44481																																		
			\$8,866.08																															
			\$8,866.08																															
<p>Claim: 11259          Date Filed: 07/27/2006          Docketed Total: \$814,710.90          Filing Creditor Name:          T &amp; L AUTOMATICS INC          770 EMERSON ST          ROCHESTER, NY 14613</p>	<p>Claim Holder Name          T &amp; L AUTOMATICS INC          770 EMERSON ST          ROCHESTER, NY 14613</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$814,710.90</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$814,710.90</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$814,710.90				\$814,710.90	<p>Allowed Total: \$143,378.81</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$143,378.81</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$143,378.81</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$143,378.81				\$143,378.81
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05-44640																																		
			\$143,378.81																															
			\$143,378.81																															
<p>Claim: 11967          Date Filed: 07/28/2006          Docketed Total: \$5,019,217.38          Filing Creditor Name:          TDK CORPORATION OF          AMERICA          KATTEN MUCHIN ROSENMAN          LLP          525 W MONROE ST          CHICAGO, IL 60661-3693</p>	<p>Claim Holder Name          GOLDMAN SACHS CREDIT          PARTNERS LP          ATTN PEDRO RAMIREZ          30 HUDSON 17TH FL          JERSEY CITY, NJ 07302</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,019,217.38</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,019,217.38</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$5,019,217.38				\$5,019,217.38	<p>Allowed Total: \$4,986,815.92</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,986,815.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,986,815.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$4,986,815.92				\$4,986,815.92
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## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 9019            Date Filed: 07/05/2006            Docketed Total: \$15,855.76            Filing Creditor Name:            TDK ELECTRONICS EUROPE            GMBH            WANHEIMER STR 57            DUESSELDORF, 40472            GERMANY</p>	<p>Claim Holder Name            TDK ELECTRONICS EUROPE GMBH            WANHEIMER STR 57            DUESSELDORF, 40472            GERMANY</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$15,855.76</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,855.76</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$15,855.76				\$15,855.76	<p>Allowed Total: \$8,429.59</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44610</td> <td></td> <td></td> <td>\$8,429.59</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$8,429.59</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$8,429.59				\$8,429.59
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44610			\$8,429.59																							
			\$8,429.59																							
<p>Claim: 4734            Date Filed: 05/04/2006            Docketed Total: \$48,220.13            Filing Creditor Name:            TEFCO INC            10120 W FLAMINGO RD            STE 4 204            LAS VEGAS, NV 89147</p>	<p>Claim Holder Name            TEFCO INC            10120 W FLAMINGO RD            STE 4 204            LAS VEGAS, NV 89147</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$48,220.13</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$48,220.13</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,220.13				\$48,220.13	<p>Allowed Total: \$24,362.56</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$24,362.56</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$24,362.56</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$24,362.56				\$24,362.56
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$24,362.56																							
			\$24,362.56																							
<p>Claim: 7443            Date Filed: 06/05/2006            Docketed Total: \$108,297.25            Filing Creditor Name:            TEKNOR APEX COMPANY            505 CENTRAL AVE            PAWTUCKET, RI 02861</p>	<p>Claim Holder Name            TEKNOR APEX COMPANY            505 CENTRAL AVE            PAWTUCKET, RI 02861</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$108,297.25</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$108,297.25</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$108,297.25				\$108,297.25	<p>Allowed Total: \$32,433.15</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$32,433.15</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$32,433.15</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$32,433.15				\$32,433.15
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CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 13420          Date Filed: 07/31/2006          Docketed Total: \$759,698.01          Filing Creditor Name:          TICONA LLC          TICONA FORTRON          8040 DIXIE HWY          FLORENCE, KY 41042-2904          FLORENCE, KY 41042-2904</p>	<p>Claim Holder Name          TICONA LLC          TICONA FORTRON          8040 DIXIE HWY          FLORENCE, KY 41042-2904</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$759,698.01</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$759,698.01</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$759,698.01				\$759,698.01	<p>Allowed Total: \$747,990.05</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$33,088.73</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$714,901.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$747,990.05</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$33,088.73	05-44640			\$714,901.32				\$747,990.05
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05-44640			\$714,901.32																											
			\$747,990.05																											
<p>Claim: 1733          Date Filed: 01/31/2006          Docketed Total: \$8,407.61          Filing Creditor Name:          TOLLMAN SPRING CO INC          91 ENTERPRISE DR          BRISTOL, CT 06010</p>	<p>Claim Holder Name          TOLLMAN SPRING CO INC          91 ENTERPRISE DR          BRISTOL, CT 06010</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$8,407.61</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$8,407.61</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$8,407.61				\$8,407.61	<p>Allowed Total: \$3,899.17</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$3,899.17</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,899.17</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$3,899.17				\$3,899.17				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$8,407.61																											
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05-44567			\$3,899.17																											
			\$3,899.17																											
<p>Claim: 1920          Date Filed: 02/08/2006          Docketed Total: \$6,716.00          Filing Creditor Name:          TOLLMAN SPRING CO INC          91 ENTERPRISE DR          BRISTOL, CT 06010</p>	<p>Claim Holder Name          TOLLMAN SPRING CO INC          91 ENTERPRISE DR          BRISTOL, CT 06010</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$6,716.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,716.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,716.00				\$6,716.00	<p>Allowed Total: \$2,588.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,588.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,588.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,588.00				\$2,588.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$6,716.00																											
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05-44640			\$2,588.00																											
			\$2,588.00																											

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 1572 Date Filed: 01/17/2006 Docketed Total: \$33,450.00 Filing Creditor Name: TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 COLUMBUS, OH 43216-5020 COLUMBUS, OH 43216-5020	Claim Holder Name  TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 COLUMBUS, OH 43216-5020  <u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u> <u>Unsecured</u>  \$33,450.00  \$33,450.00	Allowed Total: \$10,900.00  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u>  \$10,900.00  \$10,900.00
Claim: 11461 Date Filed: 07/27/2006 Docketed Total: \$179,951.83 Filing Creditor Name: TRAM INC 47200 PORT ST PLYMOUTH, MI 48170 PLYMOUTH, MI 48170	Claim Holder Name  TRAM INC 47200 PORT ST PLYMOUTH, MI 48170  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u>  \$179,951.83  \$179,951.83	Allowed Total: \$41,510.40  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u>  \$41,510.40  \$41,510.40
Claim: 2065 Date Filed: 02/21/2006 Docketed Total: \$126,918.43 Filing Creditor Name: TRANS MATIC MFG CO INC MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	Claim Holder Name  REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u>  \$126,918.43  \$126,918.43	Allowed Total: \$124,318.49  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u>  \$124,318.49  \$124,318.49
Claim: 11229 Date Filed: 07/26/2006 Docketed Total: \$78,757.21 Filing Creditor Name: TRITON INDUSTRIES INC 1020 N KOLMAR AVE CHICAGO, IL 60651 CHICAGO, IL 60651	Claim Holder Name  TRITON INDUSTRIES INC 1020 N KOLMAR AVE CHICAGO, IL 60651  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u>  \$78,757.21  \$78,757.21	Allowed Total: \$16,213.28  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u>  \$16,213.28  \$16,213.28

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 8523          Date Filed: 06/26/2006          Docketed Total: \$56,537.23          Filing Creditor Name:          TWIN CORPORATION          WINEGARDEN HALEY          LINDHOLM &amp; ROBERTSON PLC          G 9460 S SAGINAW ST STE A          GRAND BLANC, MI 48439</p>	<p>Claim Holder Name          TWIN CORPORATION          WINEGARDEN HALEY LINDHOLM          &amp; ROBERTSON PLC          G 9460 S SAGINAW ST STE A          GRAND BLANC, MI 48439</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$56,537.23</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$56,537.23</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$56,537.23				\$56,537.23	<p>Allowed Total: \$25,649.26</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$462.59</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$25,186.67</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$25,649.26</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$462.59	05-44640			\$25,186.67				\$25,649.26
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$56,537.23																											
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05-44567			\$462.59																											
05-44640			\$25,186.67																											
			\$25,649.26																											
<p>Claim: 8715          Date Filed: 06/28/2006          Docketed Total: \$36,618.89          Filing Creditor Name:          TWIST INC          PO BOX 177          JAMESTOWN, OH 45335</p>	<p>Claim Holder Name          LONGACRE MASTER FUND LTD          810 SEVENTH AVE 33RD FL          NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$36,618.89</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$36,618.89</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$36,618.89				\$36,618.89	<p>Allowed Total: \$33,454.31</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$33,454.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$33,454.31</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$33,454.31				\$33,454.31				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$36,618.89																											
			\$36,618.89																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$33,454.31																											
			\$33,454.31																											
<p>Claim: 12396          Date Filed: 07/28/2006          Docketed Total: \$148,325.65          Filing Creditor Name:          TYZ ALL PLASTICS INC          120 EXPRESS ST STE 1          PLAINVIEW, NY 11803</p>	<p>Claim Holder Name          LONGACRE MASTER FUND LTD          810 SEVENTH AVE 33RD FL          NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$148,325.65</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$148,325.65</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$148,325.65				\$148,325.65	<p>Allowed Total: \$143,898.96</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$143,898.96</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$143,898.96</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$143,898.96				\$143,898.96				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$148,325.65																											
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05-44640			\$143,898.96																											
			\$143,898.96																											

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 5123            Date Filed: 05/08/2006            Docketed Total: \$6,685.44            Filing Creditor Name:            ULTRAFORM INDUSTRIES INC            150 PEYERK CT            ROMEO, MI 48065</p>	<p>Claim Holder Name            ULTRAFORM INDUSTRIES INC            150 PEYERK CT            ROMEO, MI 48065</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$6,685.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,685.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$6,685.44				\$6,685.44	<p>Docketed Total: \$6,685.44</p> <p>Allowed Total: \$5,422.74</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$5,422.74</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,422.74</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,422.74				\$5,422.74
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$6,685.44																							
			\$6,685.44																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,422.74																							
			\$5,422.74																							
<p>Claim: 11437            Date Filed: 07/27/2006            Docketed Total: \$39,624.64            Filing Creditor Name:            UNISOURCE WORLDWIDE INC            850 N ARLINGTON HEIGHTS RD            ITASCA, IL 60143</p>	<p>Claim Holder Name            UNISOURCE WORLDWIDE INC            850 N ARLINGTON HEIGHTS RD            ITASCA, IL 60143</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$5,500.00</td> <td>\$34,124.64</td> </tr> <tr> <td></td> <td></td> <td>\$5,500.00</td> <td>\$34,124.64</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$5,500.00	\$34,124.64			\$5,500.00	\$34,124.64	<p>Docketed Total: \$39,624.64</p> <p>Allowed Total: \$13,620.66</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$13,620.66</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$13,620.66</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,620.66				\$13,620.66
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$5,500.00	\$34,124.64																							
		\$5,500.00	\$34,124.64																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$13,620.66																							
			\$13,620.66																							
<p>Claim: 1744            Date Filed: 02/01/2006            Docketed Total: \$70,521.92            Filing Creditor Name:            UNITED ELECTRONICS CORP            5321 N PEARL ST            ROSEMONT, IL 60018</p>	<p>Claim Holder Name            UNITED ELECTRONICS CORP            5321 N PEARL ST            ROSEMONT, IL 60018</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$70,521.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$70,521.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$70,521.92				\$70,521.92	<p>Docketed Total: \$70,521.92</p> <p>Allowed Total: \$41,422.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$41,422.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$41,422.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$41,422.60				\$41,422.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$70,521.92																							
			\$70,521.92																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$41,422.60																							
			\$41,422.60																							
<p>Claim: 1787            Date Filed: 02/06/2006            Docketed Total: \$596,771.49            Filing Creditor Name:            UNIVERSAL BEARINGS INC            PO BOX 38            BREMEN, IN 46506</p>	<p>Claim Holder Name            GOLDMAN SACHS CREDIT            PARTNERS LP            C/O GOLDMAN SACHS &amp; CO            30 HUDSON 17TH FL            JERSEY CITY, NJ 07302</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$132,614.03</td> <td>\$464,157.46</td> </tr> <tr> <td></td> <td></td> <td>\$132,614.03</td> <td>\$464,157.46</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$132,614.03	\$464,157.46			\$132,614.03	\$464,157.46	<p>Docketed Total: \$596,771.49</p> <p>Allowed Total: \$159,738.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$159,738.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$159,738.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$159,738.00				\$159,738.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$132,614.03	\$464,157.46																							
		\$132,614.03	\$464,157.46																							
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05-44640			\$159,738.00																							
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 1098            Date Filed: 12/09/2005            Docketed Total: \$54,912.75            Filing Creditor Name:            UNIVERSAL METAL PRODUCTS INC            29980 LAKELAND BLVD            PO BOX 130            WICKLIFFE, OH 44092-0130</p>	<p>Claim Holder Name            UNIVERSAL METAL PRODUCTS INC            29980 LAKELAND BLVD            PO BOX 130            WICKLIFFE, OH 44092-0130</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$54,912.75</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$54,912.75</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$54,912.75				<b>\$54,912.75</b>	<p>Allowed Total: \$13,620.40</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$13,620.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$13,620.40</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,620.40				<b>\$13,620.40</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$13,620.40																							
			<b>\$13,620.40</b>																							
<p>Claim: 2069            Date Filed: 02/21/2006            Docketed Total: \$14,704.15            Filing Creditor Name:            UNIVERSAL METAL PRODUCTS INC            29980 LAKELAND BLVD            PO BOX 130            WICKLIFFE, OH 44092-0130</p>	<p>Claim Holder Name            UNIVERSAL METAL PRODUCTS INC            29980 LAKELAND BLVD            PO BOX 130            WICKLIFFE, OH 44092-0130</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$14,704.15</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$14,704.15</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$14,704.15				<b>\$14,704.15</b>	<p>Allowed Total: \$878.15</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$878.15</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$878.15</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$878.15				<b>\$878.15</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$878.15																							
			<b>\$878.15</b>																							
<p>Claim: 222            Date Filed: 10/31/2005            Docketed Total: \$636,399.79            Filing Creditor Name:            US FARATHANE CORPORATION            38000 MOUND RD            STERLING HEIGHTS, MI 48310</p>	<p>Claim Holder Name            REDROCK CAPITAL PARTNERS LLC            475 17TH ST STE 544            DENVER, CO 80202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$636,399.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$636,399.79</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$636,399.79				<b>\$636,399.79</b>	<p>Allowed Total: \$474,425.64</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$474,425.64</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$474,425.64</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$474,425.64				<b>\$474,425.64</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$474,425.64																							
			<b>\$474,425.64</b>																							
<p>Claim: 12385            Date Filed: 07/28/2006            Docketed Total: \$125,315.71            Filing Creditor Name:            VIASYSTEMS            1915 TROLLEY RD            YORK, PA 17408            1915 TROLLEY RD            YORK, PA 17408</p>	<p>Claim Holder Name            VIASYSTEMS            1915 TROLLEY RD            YORK, PA 17408</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$125,315.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$125,315.71</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$125,315.71				<b>\$125,315.71</b>	<p>Allowed Total: \$72,912.77</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$72,912.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$72,912.77</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$72,912.77				<b>\$72,912.77</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																
<p>Claim: 11074 Date Filed: 07/26/2006 Docketed Total: \$285,140.66 Filing Creditor Name: VIKING PLASTICS INC 1 VIKING ST CORY, PA 16407</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$279,593.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$279,593.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$279,593.31</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$279,593.31				\$279,593.31				\$279,593.31	<p>Allowed Total: \$238,940.13</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$238,940.13</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$238,940.13</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$238,940.13</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$238,940.13				\$238,940.13				\$238,940.13
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640			\$238,940.13																															
			\$238,940.13																															
			\$238,940.13																															
<p>Claim: 9452 Date Filed: 07/13/2006 Docketed Total: \$2,675,676.21 Filing Creditor Name: VISHAY AMERICAS INC 1 GREENWICH PL SHELTON, CT 06484</p>	<p>Claim Holder Name VISHAY AMERICAS INC 1 GREENWICH PL SHELTON, CT 06484</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44641</td> <td></td> <td></td> <td>\$2,675,676.21</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,675,676.21</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,675,676.21</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44641			\$2,675,676.21				\$2,675,676.21				\$2,675,676.21	<p>Allowed Total: \$12,100.42</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$12,100.42</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,100.42</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,100.42</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,100.42				\$12,100.42				\$12,100.42
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640			\$12,100.42																															
			\$12,100.42																															
			\$12,100.42																															
<p>Claim: 7609 Date Filed: 06/07/2006 Docketed Total: \$402,499.83 Filing Creditor Name: WAKO ELECTRONICS USA INC CO STITES &amp; HARBINSON WAKO ELECTRONICS 400 W MARKET ST STE 1800 LOUISVILLE, KY 40202</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$402,499.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$402,499.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$402,499.83</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$402,499.83				\$402,499.83				\$402,499.83	<p>Allowed Total: \$373,327.83</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$373,327.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$373,327.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$373,327.83</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$373,327.83				\$373,327.83				\$373,327.83
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640			\$373,327.83																															
			\$373,327.83																															
			\$373,327.83																															
<p>Claim: 10207 Date Filed: 07/21/2006 Docketed Total: \$208,704.95 Filing Creditor Name: WAMCO INC AKIN GUMP STRAUSS HAUER &amp; FELD 2029 CENTURY PARK E 24TH FL LOS ANGELES, CA 90067</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$208,704.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$208,704.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$208,704.95</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$208,704.95				\$208,704.95				\$208,704.95	<p>Allowed Total: \$133,078.70</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$133,078.70</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$133,078.70</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$133,078.70</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$133,078.70				\$133,078.70				\$133,078.70
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 10752            Date Filed: 07/25/2006            Docketed Total: \$121,998.56            Filing Creditor Name:            WIEGEL TOOL WORKS INC            LEIBOWITZ LAW CENTER            420 W CLAYTON ST            WAUKEGAN, IL 60085</p>	<p>Claim Holder Name            WIEGEL TOOL WORKS INC            LEIBOWITZ LAW CENTER            420 W CLAYTON ST            WAUKEGAN, IL 60085</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$121,998.56</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$121,998.56</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$121,998.56				<b>\$121,998.56</b>	<p>Allowed Total: \$32,288.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$32,288.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$32,288.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$32,288.00				<b>\$32,288.00</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44567			\$32,288.00																							
			<b>\$32,288.00</b>																							
<p>Claim: 12019            Date Filed: 07/28/2006            Docketed Total: \$351,071.44            Filing Creditor Name:            ZF LEMFORDER SISTEMAS            AUTOMOTRICES SA DE CV            HUNTER &amp; SCHANK CO LPA            1700 CANTON AVE            TOLEDO, OH 43604</p>	<p>Claim Holder Name            HAIN CAPITAL HOLDINGS LLC            301 RTE 17 6TH FL            RUTHERFORD, NJ 07070</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$351,071.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$351,071.44</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$351,071.44				<b>\$351,071.44</b>	<p>Allowed Total: \$29,240.92</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$29,240.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$29,240.92</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,240.92				<b>\$29,240.92</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$29,240.92																							
			<b>\$29,240.92</b>																							
<p>Claim: 9304            Date Filed: 07/11/2006            Docketed Total: \$114,420.00            Filing Creditor Name:            ZILOG INC            532 RACE ST            SAN JOSE, CA 95126</p>	<p>Claim Holder Name            ZILOG INC            532 RACE ST            SAN JOSE, CA 95126</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$114,420.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$114,420.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$114,420.00				<b>\$114,420.00</b>	<p>Allowed Total: \$7,200.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$7,200.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$7,200.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$7,200.00				<b>\$7,200.00</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44567			\$7,200.00																							
			<b>\$7,200.00</b>																							
		<p><b>Total Claims To Be Allowed: 177</b>  <b>Total Amount As Docketed:</b> \$47,669,590.46  <b>Total Amount As Allowed:</b> \$24,983,765.69</p>																								

\* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																
<p>Claim: 2246          Date Filed: 03/10/2006          Docketed Total: \$6,140,513.59          Filing Creditor Name:          ALPS AUTOMOTIVE INC          GOLDBERG STINNETT MEYERS          &amp; DAVIS          44 MONTGOMERY ST STE 2900          SAN FRANCISCO, CA 94104</p>	<p>Claim Holder Name          BEAR STEARNS INVESTMENT PRODUCTS INC          CO JPMORGAN CHASE BANK NA          LEGAL DEPT          1 CHASE MANHATTAN PLAZA 26TH FL          NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$6,140,513.59</td> <td>05-44567</td> <td></td> <td></td> <td>\$5,250.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,140,513.59</td> <td>05-44640</td> <td></td> <td></td> <td>\$3,150,240.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$3,155,490.79</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,140,513.59	05-44567			\$5,250.00				\$6,140,513.59	05-44640			\$3,150,240.79								\$3,155,490.79	<p>Allowed Total: \$3,155,490.79</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$6,140,513.59	05-44567			\$5,250.00																											
			\$6,140,513.59	05-44640			\$3,150,240.79																											
							\$3,155,490.79																											
<p>Claim: 16783          Date Filed: 01/16/2008          Docketed Total: \$429,525.84          Filing Creditor Name:          AMERICAN AIKOKU ALPHA INC          C/O MASUDA FUNAI EIFERT &amp;          MITCHELL LTD          203 N LASALLE ST STE 2500          CHICAGO, IL 60601-1262          203 N LASALLE ST STE 2500          CHICAGO, IL 60601-1262</p>	<p>Claim Holder Name          AMERICAN AIKOKU ALPHA INC          C/O MASUDA FUNAI EIFERT &amp;          MITCHELL LTD          203 N LASALLE ST STE 2500          CHICAGO, IL 60601-1262</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$5,823.94</td> <td>\$423,701.90</td> <td>05-44481</td> <td></td> <td></td> <td>\$276,562.50</td> </tr> <tr> <td></td> <td></td> <td>\$5,823.94</td> <td>\$423,701.90</td> <td></td> <td></td> <td></td> <td>\$276,562.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$5,823.94	\$423,701.90	05-44481			\$276,562.50			\$5,823.94	\$423,701.90				\$276,562.50	<p>Allowed Total: \$276,562.50</p>								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$5,823.94	\$423,701.90	05-44481			\$276,562.50																											
		\$5,823.94	\$423,701.90				\$276,562.50																											
<p>Claim: 11659          Date Filed: 07/27/2006          Docketed Total: \$242,455.24          Filing Creditor Name:          FUJIKURA AMERICA INC          3150 CORONADO DR STE A          SANTA CLARA, CA 95054-3223          3150 CORONADO DR STE A          SANTA CLARA, CA 95054-3223</p>	<p>Claim Holder Name          FUJIKURA AMERICA INC          3150 CORONADO DR STE A          SANTA CLARA, CA 95054-3223</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$21,813.20</td> <td>\$15,482.29</td> <td>\$205,159.75</td> <td>05-44640</td> <td></td> <td></td> <td>\$96,343.87</td> </tr> <tr> <td></td> <td>\$21,813.20</td> <td>\$15,482.29</td> <td>\$205,159.75</td> <td></td> <td></td> <td></td> <td>\$96,343.87</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$21,813.20	\$15,482.29	\$205,159.75	05-44640			\$96,343.87		\$21,813.20	\$15,482.29	\$205,159.75				\$96,343.87	<p>Allowed Total: \$96,343.87</p>								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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\* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<p>Claim: 10656                  Date Filed: 07/25/2006                  Docketed Total: \$781,205.06                  Filing Creditor Name:                  HENKEL CORPORATION                  HENKEL ELECTRONICS                  15051 E DON JULIAN RD                  INDUSTRY, CA 91746</p>	<p>Claim Holder Name                  HENKEL CORPORATION HENKEL                  ELECTRONICS                  15051 E DON JULIAN RD                  INDUSTRY, CA 91746</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$781,205.06</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$781,205.06</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$781,205.06				\$781,205.06	<p>Allowed Total: \$314,506.62</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$313,930.62</td> </tr> <tr> <td>05-44624</td> <td>_____</td> <td>_____</td> <td>\$576.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$314,506.62</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$313,930.62	05-44624	_____	_____	\$576.00				\$314,506.62
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640	_____	_____	\$313,930.62																											
05-44624	_____	_____	\$576.00																											
			\$314,506.62																											
<p>Claim: 10681                  Date Filed: 07/25/2006                  Docketed Total: \$781,205.06                  Filing Creditor Name:                  HENKEL CORPORATION                  HENKEL ELECTRONICS                  15051 E DON JULIAN RD                  INDUSTRY, CA 91746</p>	<p>Claim Holder Name                  HENKEL CORPORATION HENKEL                  ELECTRONICS                  15051 E DON JULIAN RD                  INDUSTRY, CA 91746</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$781,205.06</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$781,205.06</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$781,205.06				\$781,205.06	<p>Allowed Total: \$2,602.35</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$2,602.35</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,602.35</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$2,602.35				\$2,602.35				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44567	_____	_____	\$2,602.35																											
			\$2,602.35																											
<p>Claim: 416                  Date Filed: 11/07/2005                  Docketed Total: \$5,415,329.84                  Filing Creditor Name:                  HITACHI CHEMICAL                  SINGAPORE PTE LTD FKA                  HITACHI CHEMICAL ASIA                  PACIFIC PTE LTD                  ATTN MENACHEM O                  ZELMANOVITZ ESQ                  101 PARK AVE                  NEW YORK, NY 10178</p>	<p>Claim Holder Name                  HITACHI CHEMICAL SINGAPORE                  PTE LTD FKA HITACHI CHEMICAL                  ASIA PACIFIC PTE LTD                  MORGAN LEWIS &amp; BOCKIUS LLP                  101 PARK AVE                  NEW YORK, NY 10178</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>\$2,110,565.18</td> <td>\$3,304,764.66</td> </tr> <tr> <td></td> <td></td> <td>\$2,110,565.18</td> <td>\$3,304,764.66</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	\$2,110,565.18	\$3,304,764.66			\$2,110,565.18	\$3,304,764.66	<p>Allowed Total: \$3,353,309.95</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$3,353,309.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,353,309.95</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$3,353,309.95				\$3,353,309.95				
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05-44640	_____	_____	\$3,353,309.95																											
			\$3,353,309.95																											

\* See Exhibit H for a listing of debtor entities by case number.

**EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)**

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																																				
<p>Claim: 12192                  Date Filed: 07/28/2006                  Docketed Total: \$1,296,063.40                  Filing Creditor Name:                  LORENTSON MFG CO INC                  PO BOX 932                  KOKOMO, IN 46903-0932</p>	<p>Claim Holder Name                  LORENTSON MFG CO INC                  PO BOX 932                  KOKOMO, IN 46903-0932</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$789,167.04</td> <td></td> <td>\$506,896.36</td> </tr> <tr> <td></td> <td><b>\$789,167.04</b></td> <td></td> <td><b>\$506,896.36</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$789,167.04		\$506,896.36		<b>\$789,167.04</b>		<b>\$506,896.36</b>	<p>Allowed Total: \$396,613.90</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$396,613.90</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$396,613.90</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$396,613.90				<b>\$396,613.90</b>												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
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05-44640			\$396,613.90																																			
			<b>\$396,613.90</b>																																			
<p>Claim: 10707                  Date Filed: 07/26/2006                  Docketed Total: \$2,997,056.91                  Filing Creditor Name:                  TYCO ELECTRONICS                  CORPORATION                  PO BOX 3608 MS 3826                  HARRISBURG, PA 17105-3608</p>	<p>Claim Holder Name                  TYCO ELECTRONICS                  CORPORATION                  PO BOX 3608 MS 3826                  HARRISBURG, PA 17105-3608</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$2,997,056.91</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$2,997,056.91</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,997,056.91				<b>\$2,997,056.91</b>	<p>Allowed Total: \$1,978,227.84</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44624</td> <td></td> <td></td> <td>\$34,332.85</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,932,677.00</td> </tr> <tr> <td>05-44511</td> <td></td> <td></td> <td>\$9,300.79</td> </tr> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$1,917.20</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$1,978,227.84</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$34,332.85	05-44640			\$1,932,677.00	05-44511			\$9,300.79	05-44507			\$1,917.20				<b>\$1,978,227.84</b>
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**Total Claims To Be Allowed: 8**

**Total Amount As Docketed: \$18,083,354.94**

**Total Amount As Allowed: \$9,573,657.82**

\* See Exhibit H for a listing of debtor entities by case number.

## EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<p>Claim: 2660            Date Filed: 04/17/2006            Docketed Total: \$420,083,457.18            Filing Creditor Name:            LAW DEBENTURE TRUST COMPANY OF NEW YORK            BROWN RUDNICK BERLACK ISRAELS LLP            SEVEN TIMES SQ            NEW YORK, NY 10036</p>	<p>Claim Holder Name            LAW DEBENTURE TRUST COMPANY OF NEW YORK            BROWN RUDNICK BERLACK ISRAELS LLP            SEVEN TIMES SQ            NEW YORK, NY 10036</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$420,083,457.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$420,083,457.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$420,083,457.18				\$420,083,457.18	<p>Allowed Total: \$420,083,457.18</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$420,083,457.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$420,083,457.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$420,083,457.18				\$420,083,457.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44481			\$420,083,457.18																							
			\$420,083,457.18																							
<p>Claim: 1420            Date Filed: 01/03/2006            Docketed Total: \$6,185,131.57            Filing Creditor Name:            PIONEER NORTH AMERICA INC            SCHAFER AND WEINER PLLC            40950 WOODWARD AVE STE 100            BLOOMFIELD HILLS, MI 48304</p>	<p>Claim Holder Name            WHITEBOX HEDGED HIGH YIELD PARTNERS LP            3033 EXCELSIOR BLVD STE 300            MINNEAPOLIS, MN 55416</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$3,129,150.38</td> <td>\$3,055,981.19</td> </tr> <tr> <td></td> <td></td> <td>\$3,129,150.38</td> <td>\$3,055,981.19</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$3,129,150.38	\$3,055,981.19			\$3,129,150.38	\$3,055,981.19	<p>Allowed Total: \$6,185,131.57</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$6,185,131.57</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,185,131.57</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,185,131.57				\$6,185,131.57
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05-44640			\$6,185,131.57																							
			\$6,185,131.57																							
<p>Claim: 10271            Date Filed: 07/24/2006            Docketed Total: \$2,044,593,402.77            Filing Creditor Name:            WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE            KIRKPATRICK &amp; LOCKHART            NICHOLSON GRAHAM LLP            599 Lexington Ave            NEW YORK, NY 10022</p>	<p>Claim Holder Name            WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE            KIRKPATRICK &amp; LOCKHART            NICHOLSON GRAHAM LLP            599 Lexington Ave            NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$2,044,593,402.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,044,593,402.77</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,044,593,402.77				\$2,044,593,402.77	<p>Allowed Total: \$2,044,593,402.77</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$2,044,593,402.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,044,593,402.77</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,044,593,402.77				\$2,044,593,402.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$2,044,593,402.77																							
			\$2,044,593,402.77																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$2,044,593,402.77																							
			\$2,044,593,402.77																							
		<p><b>Total Claims To Be Allowed: 3</b>  <b>Total Amount As Docketed: \$2,470,861,991.52</b>  <b>Total Amount As Allowed: \$2,470,861,991.52</b></p>																								

\* See Exhibit H for a listing of debtor entities by case number.

In re DPH Holdings Corp., et al.

Fortieth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit H - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC
05-47452	DELPHI FURUKAWA WIRING SYSTEMS LLC

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
3M COMPANY	2468	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
A BERGER PRECISION LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ACCURATE THREADED FASTENERS INC ATF INC	11413	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ADVENT TOOL & MOLD INC	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AGAPE PLASTICS INC EFT	3964	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ALCOTEC WIRE CO	4232	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALLEGRO MICRO SYSTEMS INC	1741	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALLIANCE PLASTICS EFT	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALMETALS CO	8455	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPHA PRODUCTS INC	12159	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPS AUTOMOTIVE INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMG INDUSTRIES INC	5252	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMI INDUSTRIES INC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARC AUTOMOTIVE INC	9151	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ARGO PARTNERS	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARGO PARTNERS	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ARGO PARTNERS	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ARMADA RUBBER MANUFACTURING COMPANY	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2090	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2164	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2318	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ASM CAPITAL LP	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	2343	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ASM CAPITAL LP	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AT&T CORP	7506	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATEL LEASING CORPORATION AS AGENT FOR CREDITOR	12195	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATMEL CORPORATION	1165	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUMA TEC SA DE CV	10383	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUTOTUBE LTD	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AVERY DENNINSON CORPORATION	5453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AVX CORP	9755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BAILEY MFG CO LLC	11459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BANK OF AMERICA N A	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BARNES GROUP INC	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BASF MEXICANA SA DE CV	6333	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BATESVILLE TOOL & DIE INC	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BEAR STEARNS INVESTMENT PRODUCTS INC	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEKAERT CORPORATION	1791	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BELLMAN MELCOR INC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BERGQUIST COMPANY	12448	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BONA VISTA PROGRAMS INC	1389	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BOURNS INC	6683	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BUEHLER MOTOR INC	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
C THORREZ INDUSTRIES INC	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPRO LTD	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPSONIC GROUP LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CASTWELL PRODUCTS INC	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CENTURY MOLD & TOOL CO	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CERTIFIED TOOL & MANUFACTURING	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CHICAGO RIVET & MACHINE CO	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5083	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5084	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5085	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5086	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5087	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COLLINS & AIKMAN	15339	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
COMMERCIAL PACKAGING INC	3304	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COMPONENT PLASTICS INC	7170	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTINENTAL MIDLAND LLC	14247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

## Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC	12685	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC	12673	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
COOPER BUSSMANN INC	10402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CUSTOM PRODUCTS CORP	8807	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAJACO INDUSTRIES INC	16018	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER RUBBER & PLASTICS	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DATWYLER RUBBER & PLASTICS	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAWLEN CORP	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
DELTA PRODUCTS CORPORATION	15226	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEUTSCHE BANK SECURITIES INC	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEVRIES INTERNATIONAL INC	1586	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DICKEY GRABLER CO	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DOTT INDUSTRIES INC	14401	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOTT INDUSTRIES INC	14402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
DOW CORNING CORP	7343	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOW CORNING CORPORATION	7341	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DRAKA AUTOMOTIVE GMBH	116	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYBROOK PRODUCTS INC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST CANADA INC	8376	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST DEUTSCHLAND GMBH & CO KG	8374	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EAGLE FASTENERS INCORPORATED	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EIKENBERRY & ASSOCIATES INC	15141	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EIMO AMERICAS	5887	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EMERSON & CUMING INC	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ENDURA PLASTICS & SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EPCOS INC	8946	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ERWIN QUARDER INC	1464	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
EVOX RIFA INC	9461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
F&G MULTI SLIDE INC	16751	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FCI USA INC	14130	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FEDERAL SCREW WORKS	2350	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FERRO ELECTRONIC MATERIALS	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLAMBEAU INC	12212	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLEX TECHNOLOGIES INC	11542	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLOW DRY TECHNOLOGY LTD	8508	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREESCALE SEMICONDUCTOR INC	12024	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NOK INC	11602	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FUJIKURA AMERICA INC	11659	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GAPI USA	6993	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GCI TECHNOLOGIES INC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOBAR SYSTEMS INC	15429	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
GOLDMAN SACHS CREDIT PARTNERS LP	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GOODYEAR CANADA INC	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GREYSTONE OF LINCOLN INC	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GRUNER AG	831	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
H & L TOOL COMPANY INC	16746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
H & M COMPANY INC	7603	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL INVESTORS LLC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL INVESTORS LLC	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HARRINGTON TOOL AND DIE INC	668	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HECKETHORN MANUFACTURING CO INC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENKEL CORPORATION HENKEL ELECTRONICS	10656	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENKEL CORPORATION HENKEL ELECTRONICS	10681	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENRY COUNTY RURAL ELECTRIC ME	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HUF PORTUGUESA LDA	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HURST BYRON G	2285	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
HUTCHINSON FTS INC	13967	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HUTCHINSON SEAL CORPORATION	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HYLAND MACHINE COMPANY	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
IER INDUSTRIES INC	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ILLINOIS TOOL WORKS INC	12246	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	6615	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9567	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9569	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9574	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
INDAK MANUFACTURING CORP EFT	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INDUSTRIAL DIELECTRICS INC	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INFINEON TECHNOLOGIES AG	12400	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INTEGRATED SILICON SOLUTION EF INC	10279	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	13788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	14215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ITT CANNON NEWTON	1541	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW DELTAR INSERT MOLDED PRODUCTS	9573	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW FILTRATION PRODUCTS	10421	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JAMESTOWN CONTAINER CORP	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JIFFY TITE CO INC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JOHN GUEST AUTOMOTIVE INC	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JPMORGAN CHASE BANK NA	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAC HOLDINGS INC DBA KESTER	15565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS MANUFACTURING CO	105	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS SOUTHWEST INC	104	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12210	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12211	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KEYSTONE POWDERED METAL COMPANY	15792	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16686	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16687	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOKOMO GAS AND FUEL COMPANY	11622	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
L&W ENGINEERING CO	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LATIGO MASTER FUND LTD	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LAW DEBENTURE TRUST COMPANY OF NEW YORK	2660	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
LDI INCORPORATED	9832	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LEXINGTON RUBBER GROUP INC	11924	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIFETIME INDUSTRIES INC	1994	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LINEAR TECHNOLOGY CORPORATION	16681	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LIQUIDITY SOLUTIONS INC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK MANUFACTURING CORP	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORD CORPORATION	16307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORENTSON MFG CO INC	12192	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
M A COM INC	15926	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAC ARTHUR CORPORATION	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MACAUTO USA INC	9431	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MACHINED PRODUCTS CO	5115	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MADISON NICHE OPPORTUNITIES LLC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MANDO AMERICA CORPORATION	1569	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MATSUO ELECTRONICS OF AMERICA	5306	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MEDALIST INDUSTRIES INC	9576	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL FLOW CORPORATION	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL MATIC INC	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL TECHNOLOGIES INC	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICRON SEMICONDUCTOR PROD INC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICROSEMI CORP	6932	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
MID CONTINENT SPRING CO EFT	6577	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MID STATES RUBBER PRODUCTS INC	12244	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MIDTOWN CLAIMS LLC	4501	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOLDTECH INC	3738	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOTOROLA INC AKA MOTOROLA AIEG	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MUBEA INC	11688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MUELLER INDUSTRIES INC	9550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL MOLDING CORPORATION	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NEWARK ELECTRONICS	7550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NICHIA AMERICA CORPORATION	2221	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NISSAN TRADING CORP USA	293	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NN BALL AND ROLLER INC	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NORTHERN ENGRAVING CORPORATION	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OETIKER INC	722	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
OFFSHORE INTERNATIONAL INCORPORATED	16393	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OKI AMERICA INC	16318	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ONKYO INDUSTRIAL COMPONENTS INC	878	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ORE HILL HUB FUND LTD	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PAR FOAM PRODUCTS INC	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PARLEX CORPORATION	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PENN ALUMINUM INTERNATIONAL INC	16557	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PENN ENGINEERING & MANUFACTURING CORP	1156	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PIHER INTERNATIONAL CORP	4278	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PIONEER NORTH AMERICA INC	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
PLAINFIELD MOLDING INC	12439	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
PLAINFIELD STAMP ILLINOIS INC	12438	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PLASTOMER CORP	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PONTIAC COIL INC	5388	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION HARNESS INC	9024	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION RESOURCE INC KY DIV	16609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRIDGEON & CLAY INC	16661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
PROMOTECH KUNSTSTOFF UND METTALLVERARBEITUNGSGES MBH	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
QUALITY SCREW & NUT CO	4268	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUALITY SYNTHETIC RUBBER INC	15231	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RB & W CORPORATION EFT	10194	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RED SPOT CORP	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RF MICRO DEVICES INC	2748	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RICHCO INC	520	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
RICHCO INC	521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROBIN INDUSTRIES INC CLEVELAND DIVISION	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROGERS FOAM CORPORATION	788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROHM ELECTRONICS USA LLC	2482	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROTAFORM LLC	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RTP CO	9910	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RUDOLPH BROS & CO	237	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAINT GOBAIN PERFORMANCE	12030	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAMUEL SON & CO	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM	3996	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEAL & DESIGN INC	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALED AIR CORPORATION	3293	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALING DEVICES INC	7843	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEMBLEX CORPORATION	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SFS INTEC INC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SGF OF AMERICA	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SHIN ETSU POLYMER AMERICA INC	11596	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND LLC	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SKF USA INC	11247	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALL PARTS INC	11274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALLEY STEEL RING COMPANY	661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SMC AMERICA INC AKA SCREW MACHINING COMPONENTS INC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPTIAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION	14489	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPECIAL DEVICES INCORPORATED	11963	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPEED TECH CORPORATION	10955	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STADCO INC	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STARK MANUFACTURING LLC	1260	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEPHENSON & LAWYER INC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEWARD INC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STONEHILL INSTITUTIONAL PARTNERS LP	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUMIDA TRADING PTE LTD	2215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SUMITOMO SITIX SILICON INC	1521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUN KWANG BRAZING FILLER METAL	5400	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
T & L AUTOMATICS INC	11259	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK CORPORATION OF AMERICA	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEFCO INC	4734	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEKNOR APEX COMPANY	7443	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TERMAX CORP	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE CHERRY CORPORATION	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	16555	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE TIMKEN COMPANY	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THERMOTEC SA DE CV	6096	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THIERICA INC	11536	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TICONA LLC	13420	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TIMKEN US CO	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOLLMAN SPRING CO INC	1733	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOLLMAN SPRING CO INC	1920	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOPCRAFT PRECISION MOLDERS EFT	9435	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSOH SMD INC	1572	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TPG CREDIT MANAGMENT LP	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TR BUTTERFIELD TRAIL CORP	12342	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TRADE DEBT NET	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TRAM INC	11461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRANS MATIC MFG CO INC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRITON INDUSTRIES INC	11229	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL		
ALBERT PACKING	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWIN CORPORATION	8523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWIST INC	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWOSON ESP INC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWOSON TOOL CO INC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
TYZ ALL PLASTICS INC	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UFE INC	10233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ULTRAFORM INDUSTRIES INC	5123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNISOURCE WORLDWIDE INC	11437	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNITED ELECTRONICS CORP	1744	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL BEARINGS INC	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	1098	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	2069	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UPG DE MEXICO S DE RL DE CV	13546	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
US FARATHANE CORPORATION	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VIASYSTEMS	12385	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VICTORY PACKAGING LP	11640	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VIKING PLASTICS INC	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9452	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9454	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VOGELSANG CORP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
WAKO ELECTRONICS USA INC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WAMCO INC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WARNER ELECTRIC LLC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
WHITEBOX HEDGED HIGH YIELD PARTNERS LP	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WIEGEL TOOL WORKS INC	10752	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE	10271	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WOCO INDUSTRIETECHNIK GMBH	10076	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
YAZAKI NORTH AMERICA INC	13183	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ZIERICK MFG CO	3375	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZILOG INC	9304	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
3M COMPANY	2468	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
A BERGER PRECISION LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ACCURATE THREADED FASTENERS INC ATF INC	11413	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ADVENT TOOL & MOLD INC	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AGAPE PLASTICS INC EFT	3964	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ALCOTEC WIRE CO	4232	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALLEGRO MICRO SYSTEMS INC	1741	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALLIANCE PLASTICS EFT	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALMETALS CO	8455	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPHA PRODUCTS INC	12159	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPS AUTOMOTIVE INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMG INDUSTRIES INC	5252	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMI INDUSTRIES INC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARC AUTOMOTIVE INC	9151	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ARGO PARTNERS	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARGO PARTNERS	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ARGO PARTNERS	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ARMADA RUBBER MANUFACTURING COMPANY	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2090	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2164	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2318	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ASM CAPITAL LP	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	2343	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ASM CAPITAL LP	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AT&T CORP	7506	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATEL LEASING CORPORATION AS AGENT FOR CREDITOR	12195	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATMEL CORPORATION	1165	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUMA TEC SA DE CV	10383	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUTOTUBE LTD	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AVERY DENNINSON CORPORATION	5453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AVX CORP	9755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BAILEY MFG CO LLC	11459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BANK OF AMERICA N A	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BARNES GROUP INC	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BASF MEXICANA SA DE CV	6333	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BATESVILLE TOOL & DIE INC	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BEAR STEARNS INVESTMENT PRODUCTS INC	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEKAERT CORPORATION	1791	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BELLMAN MELCOR INC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BERGQUIST COMPANY	12448	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BONA VISTA PROGRAMS INC	1389	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BOURNS INC	6683	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BUEHLER MOTOR INC	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
C THORREZ INDUSTRIES INC	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPRO LTD	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPSONIC GROUP LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CASTWELL PRODUCTS INC	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CENTURY MOLD & TOOL CO	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CERTIFIED TOOL & MANUFACTURING	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CHICAGO RIVET & MACHINE CO	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5083	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5084	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5085	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5086	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5087	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COLLINS & AIKMAN	15339	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
COMMERCIAL PACKAGING INC	3304	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COMPONENT PLASTICS INC	7170	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTINENTAL MIDLAND LLC	14247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

## Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC	12685	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC	12673	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
COOPER BUSSMANN INC	10402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CUSTOM PRODUCTS CORP	8807	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAJACO INDUSTRIES INC	16018	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER RUBBER & PLASTICS	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DATWYLER RUBBER & PLASTICS	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAWLEN CORP	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
DELTA PRODUCTS CORPORATION	15226	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEUTSCHE BANK SECURITIES INC	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEVRIES INTERNATIONAL INC	1586	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DICKEY GRABLER CO	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DOTT INDUSTRIES INC	14401	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOTT INDUSTRIES INC	14402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
DOW CORNING CORP	7343	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOW CORNING CORPORATION	7341	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DRAKA AUTOMOTIVE GMBH	116	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYBROOK PRODUCTS INC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST CANADA INC	8376	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST DEUTSCHLAND GMBH & CO KG	8374	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EAGLE FASTENERS INCORPORATED	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EIKENBERRY & ASSOCIATES INC	15141	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EIMO AMERICAS	5887	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EMERSON & CUMING INC	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ENDURA PLASTICS & SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EPCOS INC	8946	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ERWIN QUARDER INC	1464	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
EVOX RIFA INC	9461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
F&G MULTI SLIDE INC	16751	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FCI USA INC	14130	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FEDERAL SCREW WORKS	2350	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FERRO ELECTRONIC MATERIALS	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLAMBEAU INC	12212	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLEX TECHNOLOGIES INC	11542	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLOW DRY TECHNOLOGY LTD	8508	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREESCALE SEMICONDUCTOR INC	12024	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NOK INC	11602	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FUJIKURA AMERICA INC	11659	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GAPI USA	6993	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GCI TECHNOLOGIES INC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOBAR SYSTEMS INC	15429	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
GOLDMAN SACHS CREDIT PARTNERS LP	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GOODYEAR CANADA INC	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GREYSTONE OF LINCOLN INC	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GRUNER AG	831	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
H & L TOOL COMPANY INC	16746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
H & M COMPANY INC	7603	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL INVESTORS LLC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL INVESTORS LLC	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HARRINGTON TOOL AND DIE INC	668	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HECKETHORN MANUFACTURING CO INC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENKEL CORPORATION HENKEL ELECTRONICS	10656	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENKEL CORPORATION HENKEL ELECTRONICS	10681	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENRY COUNTY RURAL ELECTRIC ME	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HUF PORTUGUESA LDA	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HURST BYRON G	2285	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
HUTCHINSON FTS INC	13967	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HUTCHINSON SEAL CORPORATION	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HYLAND MACHINE COMPANY	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
IER INDUSTRIES INC	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ILLINOIS TOOL WORKS INC	12246	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	6615	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9567	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9569	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9574	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
INDAK MANUFACTURING CORP EFT	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INDUSTRIAL DIELECTRICS INC	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INFINEON TECHNOLOGIES AG	12400	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INTEGRATED SILICON SOLUTION EF INC	10279	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	13788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	14215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ITT CANNON NEWTON	1541	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW DELTAR INSERT MOLDED PRODUCTS	9573	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW FILTRATION PRODUCTS	10421	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JAMESTOWN CONTAINER CORP	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JIFFY TITE CO INC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JOHN GUEST AUTOMOTIVE INC	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JPMORGAN CHASE BANK NA	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAC HOLDINGS INC DBA KESTER	15565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS MANUFACTURING CO	105	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS SOUTHWEST INC	104	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12210	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12211	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KEYSTONE POWDERED METAL COMPANY	15792	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16686	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16687	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOKOMO GAS AND FUEL COMPANY	11622	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
L&W ENGINEERING CO	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LATIGO MASTER FUND LTD	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LAW DEBENTURE TRUST COMPANY OF NEW YORK	2660	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
LDI INCORPORATED	9832	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LEXINGTON RUBBER GROUP INC	11924	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIFETIME INDUSTRIES INC	1994	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LINEAR TECHNOLOGY CORPORATION	16681	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LIQUIDITY SOLUTIONS INC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK MANUFACTURING CORP	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORD CORPORATION	16307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORENTSON MFG CO INC	12192	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
M A COM INC	15926	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAC ARTHUR CORPORATION	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MACAUTO USA INC	9431	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MACHINED PRODUCTS CO	5115	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MADISON NICHE OPPORTUNITIES LLC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MANDO AMERICA CORPORATION	1569	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MATSUO ELECTRONICS OF AMERICA	5306	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MEDALIST INDUSTRIES INC	9576	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL FLOW CORPORATION	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL MATIC INC	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL TECHNOLOGIES INC	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICRON SEMICONDUCTOR PROD INC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICROSEMI CORP	6932	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
MID CONTINENT SPRING CO EFT	6577	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MID STATES RUBBER PRODUCTS INC	12244	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MIDTOWN CLAIMS LLC	4501	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOLDTECH INC	3738	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOTOROLA INC AKA MOTOROLA AIEG	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MUBEA INC	11688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MUELLER INDUSTRIES INC	9550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL MOLDING CORPORATION	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NEWARK ELECTRONICS	7550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NICHIA AMERICA CORPORATION	2221	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NISSAN TRADING CORP USA	293	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NN BALL AND ROLLER INC	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NORTHERN ENGRAVING CORPORATION	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OETIKER INC	722	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
OFFSHORE INTERNATIONAL INCORPORATED	16393	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OKI AMERICA INC	16318	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ONKYO INDUSTRIAL COMPONENTS INC	878	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ORE HILL HUB FUND LTD	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PAR FOAM PRODUCTS INC	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PARLEX CORPORATION	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PENN ALUMINUM INTERNATIONAL INC	16557	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PENN ENGINEERING & MANUFACTURING CORP	1156	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PIHER INTERNATIONAL CORP	4278	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PIONEER NORTH AMERICA INC	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
PLAINFIELD MOLDING INC	12439	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
PLAINFIELD STAMP ILLINOIS INC	12438	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PLASTOMER CORP	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PONTIAC COIL INC	5388	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION HARNESS INC	9024	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION RESOURCE INC KY DIV	16609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRIDGEON & CLAY INC	16661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
PROMOTECH KUNSTSTOFF UND METTALLVERARBEITUNGSGES MBH	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
QUALITY SCREW & NUT CO	4268	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUALITY SYNTHETIC RUBBER INC	15231	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RB & W CORPORATION EFT	10194	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RED SPOT CORP	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RF MICRO DEVICES INC	2748	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RICHCO INC	520	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
RICHCO INC	521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROBIN INDUSTRIES INC CLEVELAND DIVISION	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROGERS FOAM CORPORATION	788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROHM ELECTRONICS USA LLC	2482	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROTAFORM LLC	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RTP CO	9910	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RUDOLPH BROS & CO	237	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAINT GOBAIN PERFORMANCE	12030	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAMUEL SON & CO	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM	3996	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEAL & DESIGN INC	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALED AIR CORPORATION	3293	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALING DEVICES INC	7843	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEMBLEX CORPORATION	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SFS INTEC INC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SGF OF AMERICA	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SHIN ETSU POLYMER AMERICA INC	11596	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND LLC	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SKF USA INC	11247	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALL PARTS INC	11274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALLEY STEEL RING COMPANY	661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SMC AMERICA INC AKA SCREW MACHINING COMPONENTS INC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPTIAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION	14489	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPECIAL DEVICES INCORPORATED	11963	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPEED TECH CORPORATION	10955	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STADCO INC	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STARK MANUFACTURING LLC	1260	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEPHENSON & LAWYER INC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEWARD INC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STONEHILL INSTITUTIONAL PARTNERS LP	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUMIDA TRADING PTE LTD	2215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SUMITOMO SITIX SILICON INC	1521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUN KWANG BRAZING FILLER METAL	5400	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
T & L AUTOMATICS INC	11259	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK CORPORATION OF AMERICA	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEFCO INC	4734	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEKNOR APEX COMPANY	7443	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TERMAX CORP	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE CHERRY CORPORATION	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	16555	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE TIMKEN COMPANY	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THERMOTEC SA DE CV	6096	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THIERICA INC	11536	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TICONA LLC	13420	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TIMKEN US CO	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOLLMAN SPRING CO INC	1733	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOLLMAN SPRING CO INC	1920	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOPCRAFT PRECISION MOLDERS EFT	9435	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSOH SMD INC	1572	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TPG CREDIT MANAGMENT LP	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TR BUTTERFIELD TRAIL CORP	12342	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TRADE DEBT NET	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TRAM INC	11461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRANS MATIC MFG CO INC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRITON INDUSTRIES INC	11229	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL		
ALBERT PACKING	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWIN CORPORATION	8523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWIST INC	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWOSON ESP INC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWOSON TOOL CO INC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
TYZ ALL PLASTICS INC	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UFE INC	10233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ULTRAFORM INDUSTRIES INC	5123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNISOURCE WORLDWIDE INC	11437	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNITED ELECTRONICS CORP	1744	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL BEARINGS INC	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	1098	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	2069	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UPG DE MEXICO S DE RL DE CV	13546	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
US FARATHANE CORPORATION	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VIASYSTEMS	12385	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VICTORY PACKAGING LP	11640	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VIKING PLASTICS INC	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9452	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9454	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VOGELSANG CORP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
WAKO ELECTRONICS USA INC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WAMCO INC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WARNER ELECTRIC LLC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
WHITEBOX HEDGED HIGH YIELD PARTNERS LP	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WIEGEL TOOL WORKS INC	10752	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE	10271	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WOCO INDUSTRIETECHNIK GMBH	10076	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
YAZAKI NORTH AMERICA INC	13183	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ZIERICK MFG CO	3375	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZILOG INC	9304	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

## **Exhibit J**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
:  
In re : Chapter 11  
:  
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)  
:  
Reorganized Debtors. : (Jointly Administered)  
:  
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at [www.dphholdingsdocket.com](http://www.dphholdingsdocket.com). If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or [www.dphholdingsdocket.com](http://www.dphholdingsdocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155

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<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a *prima facie* right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]  
[Address 1]  
[Address 2] [Address 3]  
[City], [State] [Zip]  
[Country]

Dated: New York, New York  
December 21, 2009

# **Exhibit K**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
:  
In re : Chapter 11  
:  
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)  
:  
Reorganized Debtors. : (Jointly Administered)  
:  
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at [www.dphholdingsdocket.com](http://www.dphholdingsdocket.com). If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the

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<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]  
[Address 1]  
[Address 2] [Address 3]  
[City], [State] [Zip]  
[Country]

Dated: New York, New York  
December 21, 2009